



City of La Vernia
CITY COUNCIL MEETING
102 E. Chihuahua St., La Vernia, Texas 78121
February 12, 2026
6:30 PM

AGENDA

1. Call to Order

2. Invocation & Pledge of Allegiance

3. Citizens to Be Heard

(At this time, citizens who have filled out a registration form prior to the start of the meeting may speak on any topic they wish to bring to the attention of the governing body so long as that topic is not on the agenda for this meeting. Citizens may speak on specific agenda items when that item is called for discussion. During the Citizens to Be Heard section, no council action may take place, and no council discussion or response is required to the speaker. A time limit of three minutes per speaker is permitted; the council may extend this time at their discretion.)

4. Consent Agenda

(All consent agenda items are considered routine by the City Council and will be enacted by one motion. There will be no separate discussion of these items unless a Councilmember requests an item be removed and considered separately.)

- A. Minutes from the 1/8/2026 City Council Meeting
- B. Financials for the month of November
- C. Financials for the month of December
- D. 4th quarter 2025 Investment Report

5. Presentations

- A. Presentation from Armstrong, Vaughan & Associates, P.C. regarding the 2025 Audit

6. Public Hearing

- A. The La Vernia City Council will host a public hearing to discuss and consider action on Ordinance No. 021226-01, a re-zone application for the property described as **13378 US HWY 87 W LA VERNIA, TX 78121, CITY OF LA VERNIA, LOT 274 (LOT 1 BLK 13), ACRES 1.07**, requesting to change from the current zoning C-1 Retail District to C-2 General Commercial District.

A.1 Open Public Hearing

A.2 Requestor Presentation

A.3 Staff Presentation

A.4 Receive Public Comments

A.5 Close Public Hearing

A.6 Discuss and consider action on Ordinance No. 021226-01, a re-zone application for the property described as **13378 US HWY 87 W LA VERNIA, TX 78121, CITY OF LA VERNIA, LOT 274 (LOT 1 BLK 13), ACRES 1.07**, requesting to change from the current zoning C-1 Retail District to C-2 General Commercial District.

7. Discussion Only

- A.** Discussion regarding murals
- B.** Discussion regarding the monthly meter replacement report (Dept of Public Works)
- C.** Discussion regarding last year's water use survey
- D.** Discussion regarding the flood policy

8. Ordinances

- A.** Discuss and consider action on Ordinance No. 021226-02 Fee Schedule amendment regarding engineering fees
- B.** Discuss and consider action on Ordinance No. 021226-03 regarding the Drought Contingency Plan

9. Resolutions

- A.** Discuss and consider action on Resolution No. R021226-01 regarding TexPool amending authorized representatives
- B.** Discuss and consider action on Resolution No. R021226-02 regarding Operation Lone Star
- C.** Discuss and consider action on Resolution No. R021226-03 regarding MOA Task Force Model
- D.** Discuss and consider action on Resolution No. R021226-04 regarding MOU Between the Wilson County Veterans Services Office and the City of La Vernia / La Vernia Police Department
- E.** Discuss and consider action on Resolution No. R021226-05 regarding Groundwater Lease
- F.** Discuss and consider action on Resolution No. R021226-06 regarding Discharge Access & Pond Use Agreement
- G.** Discuss and consider action on Resolution No. R021226-07 regarding Guadalupe County Master Drainage Plan

10. Items Specific to Future Line Items on the Agenda

11. Adjourn

DECORUM REQUIRED

Any disruptive behavior, including shouting or derogatory statements or comments may be ruled out of order by the Presiding Officer. Continuation of this type of behavior could result in a request by the Presiding Officer that the individual leave the meeting, and if refused, an order of removal.

The City Council for the City of La Vernia reserves the right to adjourn into executive session at any time during the course of this meeting to discuss any of the matters listed above, as authorized by the Texas Open Meetings Act, Texas Governmental Code §551.071 (Consultation with Attorney), §551.072 (Deliberations about Real Property), §551.073 (Deliberations about Gifts and Donations), §551.074 (Personnel Matters), §551.076 (Deliberations about Security Devices), and §551.087 (Economic Development), and any other provisions under Texas law that permit a governmental body to discuss a matter in closed executive session.

The City of La Vernia Council meetings are available to all persons regardless of disability. The facility is wheelchair accessible and parking spaces are available. Request for accommodations, should you require special assistance, must be made 48 hours prior to this meeting. Braille is not available. Please contact the City Secretary at (830) 779-4541 or email mfarrow@lavernia-tx.gov.

I, the undersigned authority, do hereby certify that the above Notice of Meeting of the governing body of the above named La Vernia City Council is a true and correct copy of said Notice and that I posted true and correct copy of said Notice on the bulletin boards of the City Hall of said La Vernia, Texas, a place convenient and readily accessible to the general public at all times, and said Notice was posted on **February 06, 2026 at 5:00 PM** and remained so posted continuously for at least 72 Hours preceding the scheduled time of said meeting.

Madison Farrow, City Secretary



City of La Vernia
CITY COUNCIL MEETING
102 E. Chihuahua St., La Vernia, Texas 78121
January 08, 2026
6:30 PM

Section 4, Item A.

MINUTES

1. Call to Order

The meeting was called to order at 6:30PM

Mayor Poore, and Council members Recker, Gilbert, Evans, Rabel, Oates were present.

2. Invocation & Pledge of Allegiance

Pastor Bobby Nixon lead the prayer and Mayor Poore lead the pledges.

3. Citizens to Be Heard

(At this time, citizens who have filled out a registration form prior to the start of the meeting may speak on any topic they wish to bring to the attention of the governing body so long as that topic is not on the agenda for this meeting. Citizens may speak on specific agenda items when that item is called for discussion. During the Citizens to Be Heard section, no council action may take place, and no council discussion or response is required to the speaker. A time limit of three minutes per speaker is permitted; the council may extend this time at their discretion.)

There were no citizens to be heard.

4. Consent Agenda

(All consent agenda items are considered routine by the City Council and will be enacted by one motion. There will be no separate discussion of these items unless a Councilmember requests an item be removed and considered separately.)

A. Minutes from the 12/11/2025 City Council Meeting

It was stated that the start time was incorrect.

Motion made by Recker to approve with correction of start time, seconded by Oates, all in favor

5. Presentations

A. Presentation introducing new City Engineer

Interim City Administrator Xavier Millan introduced the new City Engineer.

Morgen Gore, is the city's new in house engineer. She is joining us from Southwest Engineers where she worked on projects for La Vernia.

6. Ordinances

A. Discuss and consider action on Ordinance No. 010826-01 Amending La Vernia code of Ordinances chapter 26-107 Sign Permits

Interim City Administrator Xavier Millan spoke, this amendment is for nonprofits and religious institutions. This allows them to have up to four temporary signs fee exempt per event.

Motion made by Gilbert, seconded by Evans to approve Ordinance No. 010826-01 Amending La Vernia code of Ordinances chapter 26-107 Sign Permits, all in favor.

- B. Discuss and consider action on Ordinance No. 010826-02 to call for a General Election for the City of La Vernia on May 2nd, 2026, for the purpose of electing one (1) Mayor and one (1) Aldermen

Motion made by Gilbert, seconded by Rabel to approve Ordinance No. 010826-02 to call for a General Election for the City of La Vernia on May 2nd, 2026, for the purpose of electing one (1) Mayor and one (1) Aldermen, all in favor.

7. **Resolutions**

- A. Discuss and consider action on Resolution No. R010826-01 appointing an investment officer Xavier Millan
Motion made by Oates, seconded by Recker to approve Resolution No. R010826-01 appointing an investment officer Xavier Millan, all in favor.
- B. Discuss and consider action on Resolution No. R010826-02 appointing an investment officer Jennifer Mair
Motion made by Recker, seconded by Evans to approve Resolution No. R010826-02 appointing an investment officer Jennifer Mair, all in favor.
- C. Discuss and consider action on Resolution No. R010826-03 amending the Personnel Policy
Interim City Administrator Xavier Millan spoke on the changes to the Personnel Policy Council spoke on some changes they would like to see to the drug screening section.
Motion made by Oates, seconded by Recker to approve upon the corrections Resolution No. R010826-03 amending the Personnel Policy, all in favor.
- D. Discuss and consider action on Resolution No. R010826-04 regarding La Vernia Little League agreement
Interim City Administrator Xavier Millan spoke about the new agreement, and how the city and LVLL both agree. He also spoke on a new calendar system the city will be adding to the website for park rentals and how this will help with LVLL.
Council spoke on some changes they would like to see, upon these edits agreement will still read the same.
Motion made by Recker, seconded by Gilbert to approve upon the corrections Resolution No. R010826-04 regarding La Vernia Little League agreement, all in favor.

8. **Items Specific to Future Line Items on the Agenda**

- Flood policy
- CRWA appointment

9. **Adjourn**

Motion made by Oates to adjourn at 7:08PM, seconded by Rabel, all in favor.

DECORUM REQUIRED

Any disruptive behavior, including shouting or derogatory statements or comments may be ruled out of order by the Presiding Officer. Continuation of this type of behavior could result in a request by the Presiding Officer that the individual leave the meeting, and if refused, an order of removal.

The City Council for the City of La Vernia reserves the right to adjourn into executive session at any time during the course of this meeting to discuss any of the matters listed above, as authorized by the Texas Open Meetings Act, Texas Governmental Code §551.071 (Consultation with Attorney), §551.072 (Deliberations about Real Property), §551.073 (Deliberations about Gifts and Donations), §551.074 (Personnel Matters), §551.076 (Deliberations about Security Devices), and §551.087 (Economic Development), and any other provisions under Texas law that permit a governmental body to discuss a matter in closed executive session.

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I, the undersigned authority, do hereby certify that the above Notice of Meeting of the governing body of the above named La Vernia City Council is a true and correct copy of said Notice and that I posted true and correct copy of said Notice on the bulletin boards of the City Hall of said La Vernia, Texas, a place convenient and readily accessible to the general public at all times, and said Notice was posted on **January 02, 2026 at 5:30 PM** and remained so posted continuously for at least 3 business days preceding the scheduled time of said meeting.

Madison Farrow, City Secretary

EXPENSE REPORT - ALL FUNDS
November 2025A12010 Page 1
Expense- ALL FUNDS
01/05/2025 02:13 PM
Section 4, Item B. 025

| Account Title Number | Appropriation Transfers | Revisions Revised Appro | Per Expense YTD Expense | Prev.Yr Prev.Yr | Per YTD | Encumbered % Expended | Uncommitted Unexpended |
|---|----------------------------|----------------------------|----------------------------|----------------------|--------------|--------------------------|---------------------------|
| Expenses: | | | | | | | |
| WAGES - CODE ENFORCEMENT 10-500-010 | 31,662.54 .00 | .00 31,662.54 | 1,796.24 3,731.18 | 1,353.87 1,353.87 | .00 11.78 | .00 11.78 | 27,931.36 27,931.36 |
| OVERTIME 10-500-015 | 400.00 .00 | .00 400.00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | 400.00 400.00 |
| SOCIAL SECURITY 10-500-110 | 2,452.78 .00 | .00 2,452.78 | 137.41 285.43 | 103.57 103.57 | .00 11.64 | .00 11.64 | 2,167.35 2,167.35 |
| TMRS 10-500-115 | 1,574.27 .00 | .00 1,574.27 | 90.71 188.43 | 70.67 70.67 | .00 11.97 | .00 11.97 | 1,385.84 1,385.84 |
| EMPLOYEE INSURANCE 10-500-150 | 20.00 .00 | .00 20.00 | .00 .00 | 2.72 2.72 | .00 .00 | .00 .00 | 20.00 20.00 |
| OFFICE EXPENSE 10-500-210 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| OFFICE SUPPLIES 10-500-220 | 1,000.00 .00 | .00 1,000.00 | 219.45 836.27 | .00 .00 | .00 83.63 | .00 83.63 | 163.73 163.73 |
| DUES AND SUBSCRIPTIONS 10-500-230 | 100.00 .00 | .00 100.00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | 100.00 100.00 |
| TELEPHONE 10-500-240 | 600.00 .00 | .00 600.00 | 43.30 86.57 | .00 .00 | .00 14.43 | .00 14.43 | 513.43 513.43 |
| UNIFORMS 10-500-250 | 70.00 .00 | .00 70.00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | 70.00 70.00 |
| TECHNOLOGY/SOFTWARE UPGRADES 10-500-270 | 692.50 .00 | .00 692.50 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | 692.50 692.50 |
| MEDIA 10-500-271 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| CONTRACT SERVICES - BV 10-500-300 | 100,000.00 .00 | .00 100,000.00 | .00 2,861.78 | .00 1,308.50 | .00 2.86 | .00 2.86 | 97,138.22 97,138.22 |
| FIRE INSPECTIONS SERVICES 10-500-301 | 12,000.00 .00 | .00 12,000.00 | .00 .00 | 3,000.00 3,000.00 | .00 .00 | .00 .00 | 12,000.00 12,000.00 |
| PROPERTY & LIABILITY INSURANCE 10-500-310 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| WORKERS COMP INSURANCE 10-500-320 | 144.28 .00 | .00 144.28 | .00 42.38 | .00 .00 | .00 29.37 | .00 29.37 | 101.90 101.90 |
| BONDING 10-500-330 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| LEGAL & PROFESSIONAL - ENGINEER 10-500-410 | .00 .00 | .00 .00 | .00 -360.00 | .00 .00 | .00 .00 | .00 .00 | 360.00 360.00 |
| LEGAL & PROFESSIONAL - P&Z 10-500-411 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| LEGAL & PROFESSIONAL - LEGAL 10-500-420 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |

EXPENSE REPORT - ALL FUNDS
 November 2025

| Account Title Number | Appropriation Transfers | Revisions Revised Appro | Per Expense YTD Expense | Prev.Yr Per YTD | Encumbered % Expended | Uncommitted Unexpended |
|--|----------------------------|----------------------------|----------------------------|------------------------|--------------------------|---------------------------|
| MUNI CODES 10-500-425 | 7,500.00 .00 | .00 7,500.00 | 5,120.40 5,120.40 | 251.37 251.37 | .00 68.27 | 2,379.60 2,379.60 |
| EMPLOYEE TRAINING 10-500-450 | 1,000.00 .00 | .00 1,000.00 | .00 .00 | 125.00 585.00 | .00 .00 | 1,000.00 1,000.00 |
| VEHICLE FUEL 10-500-610 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| VEHICLE REPAIR 10-500-620 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| MISCELLANEOUS 10-500-920 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| WAGES - GENERAL 10-510-010 | 196,188.72 .00 | .00 196,188.72 | 13,577.12 33,654.33 | 16,199.20 32,012.81 | .00 17.15 | 162,534.39 162,534.39 |
| OVERTIME 10-510-015 | 500.00 .00 | .00 500.00 | .00 .00 | .00 .00 | .00 .00 | 500.00 500.00 |
| CAR/ PHONE ALLOWANCE 10-510-020 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| PAYROLL TAXES 10-510-110 | 15,008.44 .00 | .00 15,008.44 | 987.38 2,211.70 | 1,237.82 2,446.15 | .00 14.74 | 12,796.74 12,796.74 |
| TMRS 10-510-115 | 9,632.87 .00 | .00 9,632.87 | 685.66 1,566.61 | 845.60 1,671.07 | .00 16.26 | 8,066.26 8,066.26 |
| EMPLOYEE INSURANCE 10-510-150 | 32,323.56 .00 | .00 32,323.56 | 2,266.26 5,092.22 | 2,595.88 5,191.76 | .00 15.75 | 27,231.34 27,231.34 |
| AFLAC 10-510-159 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| OFFICE EXPENSE 10-510-210 | 3,150.00 .00 | .00 3,150.00 | 534.12 607.45 | 174.52 368.42 | .00 19.28 | 2,542.55 2,542.55 |
| OFFICE EQUIPMENT RENTALS 10-510-212 | 8,000.00 .00 | .00 8,000.00 | 332.71 445.39 | 1,256.99 1,835.99 | .00 5.57 | 7,554.61 7,554.61 |
| BUILDING EXPENSE - CH 10-510-214 | 10,000.00 .00 | .00 10,000.00 | .00 577.50 | .00 7,400.00 | .00 5.78 | 9,422.50 9,422.50 |
| OFFICE CLEANING 10-510-215 | 6,800.00 .00 | .00 6,800.00 | 625.00 1,125.00 | 500.00 1,000.00 | .00 16.54 | 5,675.00 5,675.00 |
| OFFICE SUPPLIES 10-510-220 | 5,350.00 .00 | .00 5,350.00 | 314.63 1,169.71 | 192.45 872.24 | .00 21.86 | 4,180.29 4,180.29 |
| DUES AND SUBSCRIPTIONS 10-510-230 | 2,300.00 .00 | .00 2,300.00 | 14.99 154.98 | 14.99 379.98 | .00 6.74 | 2,145.02 2,145.02 |
| TELEPHONE 10-510-240 | 10,000.00 .00 | .00 10,000.00 | 359.51 2,070.19 | 782.60 1,467.32 | .00 20.70 | 7,929.81 7,929.81 |
| UNIFORMS 10-510-250 | 900.00 .00 | .00 900.00 | .00 .00 | 282.50 282.50 | .00 .00 | 900.00 900.00 |

EXPENSE REPORT - ALL FUNDS
 November 2025

| Account Title Number | Appropriation Transfers | Revisions Revised Appro | Per Expense YTD Expense | Prev.Yr Per YTD | Encumbered % Expended | Uncommitted Unexpended |
|---|----------------------------|----------------------------|----------------------------|-----------------------|--------------------------|---------------------------|
| POSTAGE 10-510-260 | 2,000.00 .00 | .00 2,000.00 | 138.08 307.03 | 120.19 190.38 | .00 15.35 | 1,692.97 1,692.97 |
| TECHNOWLEDGE/SOFTWARE UPGRADES 10-510-270 | 35,000.00 .00 | .00 35,000.00 | 4,727.59 8,632.23 | 5,517.85 37,037.63 | .00 24.66 | 26,367.77 26,367.77 |
| RETURNED CHECKS 10-510-280 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| UTILITIES 10-510-290 | 8,500.00 .00 | .00 8,500.00 | 688.16 1,394.80 | 768.65 1,568.11 | .00 16.41 | 7,105.20 7,105.20 |
| NATIONAL NIGHT EXPENSES 10-510-300 | .00 .00 | .00 .00 | .00 .00 | .00 214.22 | .00 .00 | .00 .00 |
| PROPERTY & LIABILITY INSURANCE 10-510-310 | 20,000.00 .00 | .00 20,000.00 | .00 .00 | .00 14,781.39 | .00 .00 | 20,000.00 20,000.00 |
| WORKERS COMP INSURANCE 10-510-320 | 490.47 .00 | .00 490.47 | .00 381.48 | .00 260.95 | .00 77.78 | 108.99 108.99 |
| BONDING 10-510-330 | 50.00 .00 | .00 50.00 | .00 .00 | .00 .00 | .00 .00 | 50.00 50.00 |
| LEGAL & PROFESSIONAL - ENGINEER 10-510-410 | .00 .00 | .00 .00 | -723.75 -4,426.25 | .00 .00 | .00 .00 | 4,426.25 4,426.25 |
| LEGAL & PROFESSIONAL - LEGAL 10-510-420 | 17,500.00 .00 | .00 17,500.00 | 2,476.00 2,719.50 | 303.06 1,287.06 | .00 15.54 | 14,780.50 14,780.50 |
| LEGAL & PROFESSIONAL - COLLECT 10-510-421 | 9,500.00 .00 | .00 9,500.00 | 576.16 576.16 | .00 1,745.76 | .00 6.06 | 8,923.84 8,923.84 |
| FOOD LICENSE EXPENSE 10-510-435 | 6,000.00 .00 | .00 6,000.00 | 450.00 450.00 | 500.00 1,000.00 | .00 7.50 | 5,550.00 5,550.00 |
| EMPLOYEE TRAINING 10-510-450 | 4,500.00 .00 | .00 4,500.00 | .00 1,119.00 | 240.00 280.00 | .00 24.87 | 3,381.00 3,381.00 |
| WCAD COLLECTION FEE 10-510-451 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| WCAC QUARTERLY PAYMENT 10-510-452 | 8,500.00 .00 | .00 8,500.00 | .00 483.27 | 1,664.19 1,664.19 | .00 5.69 | 8,016.73 8,016.73 |
| AUDIT EXPENSE 10-510-460 | 32,000.00 .00 | .00 32,000.00 | .00 .00 | .00 .00 | .00 .00 | 32,000.00 32,000.00 |
| ELECTION EXPENSE 10-510-465 | 2,000.00 .00 | .00 2,000.00 | .00 .00 | 365.00 554.00 | .00 .00 | 2,000.00 2,000.00 |
| BANK SERVICE CHARGES 10-510-470 | 4,000.00 .00 | .00 4,000.00 | 792.24 911.16 | .00 -417.20 | .00 22.78 | 3,088.84 3,088.84 |
| MERCHANT CREDIT CARD FEES 10-510-471 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| CONTRACT LABOR 10-510-475 | 24,000.00 .00 | .00 24,000.00 | 2,000.00 4,000.00 | .00 .00 | .00 16.67 | 20,000.00 20,000.00 |

EXPENSE REPORT - ALL FUNDS
 November 2025

| Account Title Number | Appropriation Transfers | Revisions Revised Appro | Per Expense YTD Expense | Prev.Yr Per YTD | Encumbered % Expended YTD | Uncommitted Unexpended |
|--|----------------------------|----------------------------|----------------------------|------------------------|---------------------------------|---------------------------|
| CONTRACT SERVICES - CSI 10-510-476 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| ADVERTISING 10-510-490 | 900.00 .00 | .00 900.00 | 439.56 476.66 | .00 82.10 | .00 52.96 | 423.34 423.34 |
| ALARM SERVICES 10-510-495 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| VEHICLE PURCHASE 10-510-600 | .00 .00 | .00 .00 | .00 .00 | 20,216.94 20,216.94 | .00 .00 | .00 .00 |
| VEHICLE FUEL 10-510-610 | 800.00 .00 | .00 800.00 | 127.95 127.95 | .00 .00 | .00 15.99 | 672.05 672.05 |
| VEHICLE REPAIR 10-510-620 | 1,000.00 .00 | .00 1,000.00 | 286.54 440.54 | .00 .00 | .00 44.05 | 559.46 559.46 |
| GENERAL SUPPLIES 10-510-670 | .00 .00 | .00 .00 | .00 .00 | 31.47 31.47 | .00 .00 | .00 .00 |
| EQUIPMENT PURCHASE 10-510-690 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| LIBRARY DONATION 10-510-700 | 1,000.00 .00 | .00 1,000.00 | .00 .00 | .00 .00 | .00 .00 | 1,000.00 1,000.00 |
| CHILD ADVOCACY 10-510-710 | 5,000.00 .00 | .00 5,000.00 | .00 .00 | .00 .00 | .00 .00 | 5,000.00 5,000.00 |
| ANIMAL CONTROL CONTRACT 10-510-720 | 5,000.00 .00 | .00 5,000.00 | 5,000.00 5,000.00 | .00 .00 | .00 100.00 | .00 .00 |
| CITY PARK 10-510-755 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| CONTINGENCY FUND 10-510-900 | 96,796.00 .00 | .00 96,796.00 | .00 .00 | .00 .00 | .00 .00 | 96,796.00 96,796.00 |
| MISCELLANEOUS EXPENSE 10-510-920 | 2,500.00 .00 | .00 2,500.00 | 217.96 1,111.26 | .00 102.70 | .00 44.45 | 1,388.74 1,388.74 |
| FELPS EXPENSE 10-510-921 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| HEB SALES TAX EXPENSE 10-510-930 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| HEB PROPERTY TAX EXPENSE 10-510-931 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| WAGES - COURT 10-515-010 | 30,171.96 .00 | .00 30,171.96 | 2,495.42 5,262.07 | 1,953.87 4,315.03 | .00 17.44 | 24,909.89 24,909.89 |
| OVERTIME 10-515-015 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| PAYROLL TAXES 10-515-110 | 2,308.15 .00 | .00 2,308.15 | 144.99 310.74 | 149.48 330.11 | .00 13.46 | 1,997.41 1,997.41 |

EXPENSE REPORT - ALL FUNDS
November 2025A12010 Page 5
Expense- ALL FUNDS
01/05/2025 02:13 PM
Section 4, Item B. 025

| Account Title Number | Appropriation Transfers | Revisions Revised Appro | Per Expense YTD Expense | Prev.Yr Per YTD | Encumbered % Expended YTD | Uncommitted Unexpended |
|--|----------------------------|----------------------------|----------------------------|-------------------------|---------------------------------|---------------------------|
| TMRS 10-515-115 | 1,481.44 .00 | .00 1,481.44 | 95.72 205.13 | 70.67 162.60 | .00 13.85 | 1,276.31 1,276.31 |
| EMPLOYEE INSURANCE 10-515-150 | 20.00 .00 | .00 20.00 | .00 .00 | 2.72 2.72 | .00 .00 | 20.00 20.00 |
| OFFICE EXPENSE 10-515-210 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| OFFICE SUPPLIES 10-515-220 | 150.00 .00 | .00 150.00 | 25.49 437.81 | .00 .00 | .00 291.87 | -287.81 -287.81 |
| DUES AND SUBSCRIPTIONS 10-515-230 | 200.00 .00 | .00 200.00 | .00 .00 | .00 .00 | .00 .00 | 200.00 200.00 |
| UNIFORMS 10-515-250 | 70.00 .00 | .00 70.00 | .00 .00 | .00 .00 | .00 .00 | 70.00 70.00 |
| COURT TECHNOLOGY 10-515-270 | 692.50 .00 | .00 692.50 | .00 .00 | .00 .00 | .00 .00 | 692.50 692.50 |
| TECHNOLOGY/SOFTWARE UPGRADES 10-515-271 | 3,000.00 .00 | .00 3,000.00 | 360.00 720.00 | 260.00 520.00 | .00 24.00 | 2,280.00 2,280.00 |
| WORKERS COMP INSURANCE 10-515-320 | 75.43 .00 | .00 75.43 | .00 42.38 | .00 58.24 | .00 56.18 | 33.05 33.05 |
| PROSECUTOR SERVICES 10-515-415 | 11,000.00 .00 | .00 11,000.00 | 147.00 1,785.56 | .00 1,304.30 | .00 16.23 | 9,214.44 9,214.44 |
| JURY EXPENSE 10-515-420 | 200.00 .00 | .00 200.00 | -3.20 -7.34 | -5.01 -7.11 | .00 -3.67 | 207.34 207.34 |
| EMPLOYEE TRAINING 10-515-450 | 1,300.00 .00 | .00 1,300.00 | .00 .00 | 150.00 300.00 | .00 .00 | 1,300.00 1,300.00 |
| OMNI COLLECTION 10-515-474 | 1,600.00 .00 | .00 1,600.00 | .00 .00 | .00 180.00 | .00 .00 | 1,600.00 1,600.00 |
| STATE COURT COSTS 10-515-550 | 20,000.00 .00 | .00 20,000.00 | .00 14,633.69 | .00 .00 | .00 73.17 | 5,366.31 5,366.31 |
| WAGES - POLICE 10-520-010 | 996,106.06 .00 | .00 996,106.06 | 71,784.46 142,714.60 | 65,079.68 134,435.33 | .00 14.33 | 853,391.46 853,391.46 |
| CONTRACT LABOR 10-520-011 | 22,000.00 .00 | .00 22,000.00 | 4,900.00 5,600.00 | 1,300.00 1,500.00 | .00 25.45 | 16,400.00 16,400.00 |
| SHIFT DIFFERENTIAL 10-520-012 | 5,200.00 .00 | .00 5,200.00 | 550.00 1,100.00 | 450.00 950.00 | .00 21.15 | 4,100.00 4,100.00 |
| OVERTIME 10-520-015 | 25,200.00 .00 | .00 25,200.00 | 2,207.32 4,559.60 | 2,816.66 6,821.84 | .00 18.09 | 20,640.40 20,640.40 |
| CELL PHONE ALLOWANCE 10-520-020 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| PAYROLL TAXES 10-520-110 | 78,527.71 .00 | .00 78,527.71 | 5,539.18 11,038.54 | 5,099.36 10,605.64 | .00 14.06 | 67,489.17 67,489.17 |

EXPENSE REPORT - ALL FUNDS
 November 2025

| Account Title Number | Appropriation Transfers | Revisions Revised Appro | Per Expense YTD Expense | Prev.Yr Per YTD | Encumbered % Expended YTD | Uncommitted Unexpended |
|--|----------------------------|----------------------------|----------------------------|------------------------|---------------------------------|---------------------------|
| TMRS 10-520-115 | 50,401.45 .00 | .00 50,401.45 | 3,711.36 7,396.42 | 3,574.62 7,430.13 | .00 14.68 | 43,005.03 43,005.03 |
| EMPLOYEE INSURANCE 10-520-150 | 135,843.28 .00 | .00 135,843.28 | 9,442.75 19,263.21 | 8,900.16 18,542.00 | .00 14.18 | 116,580.07 116,580.07 |
| AFLAC 10-520-159 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| MEDICAL COST 10-520-160 | 3,000.00 .00 | .00 3,000.00 | .00 .00 | .00 .00 | .00 .00 | 3,000.00 3,000.00 |
| OFFICE EXPENSE 10-520-210 | 5,500.00 .00 | .00 5,500.00 | 468.21 781.01 | .00 2,364.24 | .00 14.20 | 4,718.99 4,718.99 |
| OFFICE SUPPLIES 10-520-220 | 4,000.00 .00 | .00 4,000.00 | .00 280.55 | 59.15 154.09 | .00 7.01 | 3,719.45 3,719.45 |
| BUILDING EXPENSE 10-520-230 | 26,000.00 .00 | .00 26,000.00 | 625.00 1,125.00 | .00 .00 | .00 4.33 | 24,875.00 24,875.00 |
| TELEPHONE 10-520-240 | 15,500.00 .00 | .00 15,500.00 | 1,376.96 2,709.98 | 1,507.03 3,001.47 | .00 17.48 | 12,790.02 12,790.02 |
| UNIFORMS 10-520-250 | 13,500.00 .00 | .00 13,500.00 | 1,268.03 2,352.07 | -1,626.86 -1,458.93 | .00 17.42 | 11,147.93 11,147.93 |
| TECHNOLOGY/SOFTWARE UPGRADES 10-520-270 | 55,000.00 .00 | .00 55,000.00 | 25,173.77 30,730.09 | 810.03 9,145.39 | .00 55.87 | 24,269.91 24,269.91 |
| POLICE EVENTS 10-520-287 | 5,200.00 .00 | .00 5,200.00 | .00 586.61 | .00 .00 | .00 11.28 | 4,613.39 4,613.39 |
| UTILITIES 10-520-290 | 2,000.00 .00 | .00 2,000.00 | 435.70 896.49 | .00 .00 | .00 44.82 | 1,103.51 1,103.51 |
| PROPERTY & LIABILITY INSURANCE 10-520-310 | 50,000.00 .00 | .00 50,000.00 | .00 .00 | .00 34,939.13 | .00 .00 | 50,000.00 50,000.00 |
| WORKERS COMP INSURANCE 10-520-320 | 38,904.58 .00 | .00 38,904.58 | .00 14,963.00 | .00 19,129.87 | .00 38.46 | 23,941.58 23,941.58 |
| UNEMPLOYMENT TWC 10-520-325 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| BONDING 10-520-330 | 100.00 .00 | .00 100.00 | .00 .00 | .00 .00 | .00 .00 | 100.00 100.00 |
| PROFESSIONAL FEES 10-520-400 | 500.00 .00 | .00 500.00 | 129.29 129.29 | .00 .00 | .00 25.86 | 370.71 370.71 |
| EMPLOYEE TRAINING 10-520-450 | 9,000.00 .00 | .00 9,000.00 | .00 217.00 | .00 345.00 | .00 2.41 | 8,783.00 8,783.00 |
| LEASE TRAINING EXPENSE 10-520-451 | 750.00 .00 | .00 750.00 | .00 .00 | .00 600.00 | .00 .00 | 750.00 750.00 |
| LEASE FUNDS 10-520-452 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |

EXPENSE REPORT - ALL FUNDS
 November 2025

| Account Title Number | Appropriation Transfers | Revisions Revised Appro | Per Expense YTD Expense | Prev.Yr Per YTD | Encumbered % Expended | Uncommitted Unexpended |
|--|----------------------------|----------------------------|----------------------------|-----------------------|--------------------------|---------------------------|
| CONTRACT SERVICES CAMERA 10-520-476 | 16,000.00 .00 | .00 16,000.00 | .00 .00 | .00 .00 | .00 .00 | 16,000.00 16,000.00 |
| LAB TEST 10-520-477 | 100.00 .00 | .00 100.00 | .00 .00 | .00 .00 | .00 .00 | 100.00 100.00 |
| K-9 CONTRACT LABOR 10-520-478 | 4,000.00 .00 | .00 4,000.00 | .00 75.19 | 224.99 224.99 | .00 1.88 | 3,924.81 3,924.81 |
| COPS LVISD CONTRACT PAY 10-520-479 | 40,000.00 .00 | .00 40,000.00 | 2,205.00 5,407.50 | 2,520.00 5,407.50 | .00 13.52 | 34,592.50 34,592.50 |
| EVIDENCE SUPPLIES 10-520-480 | 2,000.00 .00 | .00 2,000.00 | .00 .00 | 101.35 101.35 | .00 .00 | 2,000.00 2,000.00 |
| EXPLORER PROGRAM 10-520-485 | 1,000.00 .00 | .00 1,000.00 | .00 .00 | .00 .00 | .00 .00 | 1,000.00 1,000.00 |
| ADVERTISING 10-520-490 | 600.00 .00 | .00 600.00 | .00 54.13 | .00 290.00 | .00 9.02 | 545.87 545.87 |
| ADVERTISING - PUBLICATIONS 10-520-499 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| VEHICLE PURCHASE 10-520-600 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| VEHICLE FUEL 10-520-610 | 55,000.00 .00 | .00 55,000.00 | 3,567.13 3,567.13 | 3,197.31 6,743.32 | .00 6.49 | 51,432.87 51,432.87 |
| VEHICLE REPAIR 10-520-620 | 52,500.00 .00 | .00 52,500.00 | 1,368.95 16,553.05 | 3,731.73 21,268.85 | .00 31.53 | 35,946.95 35,946.95 |
| GENERAL SUPPLIES 10-520-670 | .00 .00 | .00 .00 | .00 215.87 | 28.97 70.66 | .00 .00 | -215.87 -215.87 |
| EQUIPMENT PURCHASES 10-520-690 | 38,000.00 .00 | .00 38,000.00 | 889.97 7,916.44 | 601.69 2,421.95 | .00 20.83 | 30,083.56 30,083.56 |
| WILSON COUNTY SOFTWARE 10-520-700 | 4,000.00 .00 | .00 4,000.00 | .00 .00 | .00 .00 | .00 .00 | 4,000.00 4,000.00 |
| WCSO DISPATCH 10-520-910 | 3,000.00 .00 | .00 3,000.00 | .00 3,000.00 | .00 .00 | .00 100.00 | .00 .00 |
| MISCELLANEOUS 10-520-920 | 5,000.00 .00 | .00 5,000.00 | 1,151.70 1,031.53 | 1,243.32 1,280.62 | .00 20.63 | 3,968.47 3,968.47 |
| WAGES - PUBLIC WORKS 10-530-010 | .00 .00 | .00 .00 | .00 2,152.92 | 6,151.20 12,155.60 | .00 .00 | -2,152.92 -2,152.92 |
| CONTRACT LABOR 10-530-011 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| OVERTIME 10-530-015 | .00 .00 | .00 .00 | .00 .00 | 154.05 271.41 | .00 .00 | .00 .00 |
| PAYROLL TAXES 10-530-110 | .00 .00 | .00 .00 | .00 255.95 | 482.36 952.98 | .00 .00 | -255.95 -255.95 |

EXPENSE REPORT - ALL FUNDS
 November 2025

| Account Title Number | Appropriation Transfers | Revisions Revised Appro | Per Expense YTD Expense | Prev.Yr Per YTD | Encumbered % Expended YTD | Uncommitted Unexpended |
|--|----------------------------|----------------------------|----------------------------|-----------------------|---------------------------------|---------------------------|
| TMRS 10-530-115 | .00 .00 | .00 .00 | .00 240.87 | 299.08 445.05 | .00 .00 | -240.87 -240.87 |
| ON CALL PAY 10-530-120 | .00 .00 | .00 .00 | .00 60.00 | .00 .00 | .00 .00 | -60.00 -60.00 |
| EMPLOYEE INSURANCE 10-530-150 | .00 .00 | .00 .00 | .00 188.86 | 370.84 573.40 | .00 .00 | -188.86 -188.86 |
| AFLAC 10-530-159 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| OFFICE EXPENSE 10-530-210 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| BUILDING MAINTENANCE PW 10-530-214 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| OFFICE SUPPLIES 10-530-220 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| TELEPHONE 10-530-240 | .00 .00 | .00 .00 | .00 .00 | 280.80 573.29 | .00 .00 | .00 .00 |
| UNIFORMS 10-530-250 | .00 .00 | .00 .00 | .00 .00 | 164.97 338.49 | .00 .00 | .00 .00 |
| PROPERTY & LIABILITY INSURNACE 10-530-310 | .00 .00 | .00 .00 | .00 .00 | .00 18,002.38 | .00 .00 | .00 .00 |
| WORKERS COMP INSURANCE 10-530-320 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| EMPLOYEE TRAINING 10-530-450 | .00 .00 | .00 .00 | .00 .00 | 104.47 104.47 | .00 .00 | .00 .00 |
| VEHICLE FUEL 10-530-610 | .00 .00 | .00 .00 | .00 .00 | 1,367.07 2,439.32 | .00 .00 | .00 .00 |
| VEHICLE REPAIR 10-530-620 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| REPAIR AND MAINTENANCE 10-530-655 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| TOOLS 10-530-660 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| STREET REPAIR 10-530-665 | .00 .00 | .00 .00 | .00 .00 | 792.00 4,963.00 | .00 .00 | .00 .00 |
| GENERAL SUPPLIES 10-530-670 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| LANDSCAPE 10-530-680 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| EQUIPMENT 10-530-690 | .00 .00 | .00 .00 | .00 .00 | 2,878.86 2,878.86 | .00 .00 | .00 .00 |

EXPENSE REPORT - ALL FUNDS
 November 2025

| Account Title Number | Appropriation Transfers | Revisions Revised Appro | Per Expense YTD Expense | Prev.Yr Per YTD | Encumbered % Expended YTD | Uncommitted Unexpended |
|--|----------------------------|----------------------------|----------------------------|-----------------------|---------------------------------|---------------------------|
| EQUIPMENT - BIG ITEMS 10-530-791 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| MISCELLANEOUS EXPENSE 10-530-920 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| ENGINEERING FEES 10-530-930 | .00 .00 | .00 .00 | .00 .00 | 1,537.20 2,933.90 | .00 .00 | .00 .00 |
| WAGES 10-550-010 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| PAYROLL TAXES 10-550-110 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| TMRS 10-550-115 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| EMPLOYEE INSURANCE 10-550-150 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| PROPERTY & LIABILITY INSURANCE 10-550-310 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| WORKERS COMP 10-550-320 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| WAGES - PARK DEPARTMENT 10-580-010 | 85,285.20 .00 | .00 85,285.20 | 6,336.96 13,839.93 | 6,113.60 12,081.60 | .00 16.23 | 71,445.27 71,445.27 |
| OVERTIME 10-580-015 | 4,000.00 .00 | .00 4,000.00 | 131.70 131.70 | 256.44 696.03 | .00 3.29 | 3,868.30 3,868.30 |
| PAYROLL TAXES 10-580-110 | 6,830.32 .00 | .00 6,830.32 | 494.84 1,072.76 | 489.60 982.08 | .00 15.71 | 5,757.56 5,757.56 |
| TMRS 10-580-115 | 4,383.90 .00 | .00 4,383.90 | 326.67 709.54 | 512.11 1,020.17 | .00 16.19 | 3,674.36 3,674.36 |
| EMPLOYEE INSURANCE 10-580-150 | 21,549.04 .00 | .00 21,549.04 | 1,510.84 3,777.10 | 2,225.04 4,450.08 | .00 17.53 | 17,771.94 17,771.94 |
| TELEPHONE 10-580-240 | 900.00 .00 | .00 900.00 | 84.07 170.61 | 86.54 173.02 | .00 18.96 | 729.39 729.39 |
| UNIFORMS 10-580-250 | 2,000.00 .00 | .00 2,000.00 | 43.95 120.51 | 70.98 138.82 | .00 6.03 | 1,879.49 1,879.49 |
| UTILITIES - PARK 10-580-290 | 11,400.00 .00 | .00 11,400.00 | 1,082.22 2,043.98 | 1,017.10 2,115.28 | .00 17.93 | 9,356.02 9,356.02 |
| PROPERTY & LIABILITY INSURANCE 10-580-310 | 6,000.00 .00 | .00 6,000.00 | .00 .00 | .00 .00 | .00 .00 | 6,000.00 6,000.00 |
| WORKERS COMP INSURANCE 10-580-320 | 438.05 .00 | .00 438.05 | .00 1,587.00 | .00 213.12 | .00 362.29 | -1,148.95 -1,148.95 |
| EMPLOYEE TRAINING 10-580-450 | 500.00 .00 | .00 500.00 | .00 .00 | .00 .00 | .00 .00 | 500.00 500.00 |

EXPENSE REPORT - ALL FUNDS
November 2025A12010 Page 10
Expense- ALL FUNDS
01/05/2025 02:13 PM
Section 4, Item B. 025

| Account Title Number | Appropriation Transfers | Revisions Revised Appro | Per Expense YTD Expense | Prev.Yr Per YTD | Encumbered % Expended YTD | Uncommitted Unexpended |
|--|----------------------------|----------------------------|----------------------------|-----------------------|---------------------------------|---------------------------|
| CAPITAL OUTLAY- PARK 10-580-500 | 112,500.00 .00 | .00 112,500.00 | 3,036.00 7,500.00 | .00 .00 | .00 6.67 | 105,000.00 105,000.00 |
| VEHICLE PURCHASE 10-580-600 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| VEHICLE FUEL 10-580-610 | 5,500.00 .00 | .00 5,500.00 | 119.32 119.32 | 326.93 675.11 | .00 2.17 | 5,380.68 5,380.68 |
| VEHICLE REPAIR 10-580-620 | 6,000.00 .00 | .00 6,000.00 | 632.67 632.67 | 1,536.90 2,767.59 | .00 10.54 | 5,367.33 5,367.33 |
| REPAIR AND MAINTENANCE 10-580-655 | 13,900.00 .00 | .00 13,900.00 | 417.65 11,083.07 | .00 .00 | .00 79.73 | 2,816.93 2,816.93 |
| TOOLS 10-580-660 | 1,000.00 .00 | .00 1,000.00 | .00 41.98 | .00 751.48 | .00 4.20 | 958.02 958.02 |
| CITY PARK SUPPLIES 10-580-670 | 5,500.00 .00 | .00 5,500.00 | 415.42 520.09 | 683.21 902.66 | .00 9.46 | 4,979.91 4,979.91 |
| PARK EQUIPMENT 10-580-690 | 19,500.00 .00 | .00 19,500.00 | 383.35 634.07 | 1,924.39 2,287.80 | .00 3.25 | 18,865.93 18,865.93 |
| PARK- CHRISTMAS 10-580-695 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| PARK GRANT ITEMS 10-580-791 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| CAPITAL OUTLAY 10-800-100 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| TRANSFER OUT 10-900-200 | .00 .00 | .00 .00 | 11,216.33 -603.67 | .00 .00 | .00 .00 | 603.67 603.67 |
| DRAINAGE PROJECT 11-500-100 | 500,000.00 .00 | .00 500,000.00 | 17,680.43 26,269.18 | .00 .00 | .00 5.25 | 473,730.82 473,730.82 |
| ENGINEERING FEE 11-510-100 | 50,000.00 .00 | .00 50,000.00 | .00 .00 | .00 .00 | .00 .00 | 50,000.00 50,000.00 |
| BANK SERVICE CHARGES 11-510-470 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| WAGES - MDD 12-500-010 | 118,045.20 .00 | .00 118,045.20 | 8,944.87 17,287.44 | 4,568.44 8,611.80 | .00 14.64 | 100,757.76 100,757.76 |
| OVERTIME 12-500-015 | 2,000.00 .00 | .00 2,000.00 | .00 .00 | .00 .00 | .00 .00 | 2,000.00 2,000.00 |
| CAR & CELL PHONE ALLOWANCE 12-500-020 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| PAYROLL TAXES 12-500-050 | 7,537.76 .00 | .00 7,537.76 | 684.28 1,322.47 | 349.48 658.80 | .00 17.54 | 6,215.29 6,215.29 |
| SOCIAL SECURITY TAXES 12-500-110 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |

EXPENSE REPORT - ALL FUNDS
November 2025A12010 Page 11
Expense- ALL FUNDS
01/05/2025 02:13 PM
Section 4, Item B. 025

| Account Title Number | Appropriation Transfers | Revisions Revised Appro | Per Expense YTD Expense | Prev.Yr Per YTD | Encumbered % Expended YTD | Uncommitted Unexpended |
|--|----------------------------|----------------------------|----------------------------|------------------------|---------------------------------|---------------------------|
| TMRS 12-500-115 | 4,837.96 .00 | .00 4,837.96 | 451.72 873.02 | 238.48 449.54 | .00 18.05 | 3,964.94 3,964.94 |
| EMPLOYEE INSURANCE 12-500-150 | 21,549.04 .00 | .00 21,549.04 | 1,510.84 3,021.68 | 55.88 111.76 | .00 14.02 | 18,527.36 18,527.36 |
| OFFICE SUPPLIES 12-500-220 | 4,000.00 .00 | .00 4,000.00 | 891.48 1,916.33 | 74.28 110.56 | .00 47.91 | 2,083.67 2,083.67 |
| SUBSCRIPTIONS 12-500-230 | 17,600.00 .00 | .00 17,600.00 | 293.30 13,733.17 | 108.19 13,757.07 | .00 78.03 | 3,866.83 3,866.83 |
| NEWS PUBLICATIONS/SUBSCRIPTION 12-500-231 | .00 .00 | .00 .00 | .00 .00 | 12.38 430.38 | .00 .00 | .00 .00 |
| TELEPHONE 12-500-240 | 800.00 .00 | .00 800.00 | 146.57 293.09 | 43.27 86.51 | .00 36.64 | 506.91 506.91 |
| IT SERVICES 12-500-270 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| PROPERTY & LIABILITY INSURANCE 12-500-310 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| WORKERS COMP INSURANCE 12-500-320 | 246.33 .00 | .00 246.33 | .00 84.76 | .00 56.13 | .00 34.41 | 161.57 161.57 |
| FACILITY & OVERHEAD COST TO GF 12-500-400 | 60,000.00 .00 | .00 60,000.00 | .00 .00 | .00 .00 | .00 .00 | 60,000.00 60,000.00 |
| ENGINEERING 12-500-410 | 5,000.00 .00 | .00 5,000.00 | .00 .00 | .00 .00 | .00 .00 | 5,000.00 5,000.00 |
| LEGAL 12-500-420 | 3,000.00 .00 | .00 3,000.00 | 371.00 371.00 | .00 115.00 | .00 12.37 | 2,629.00 2,629.00 |
| EQUIPMENT EXPENSE 12-500-430 | 63,785.00 .00 | .00 63,785.00 | 752.88 10,290.35 | .00 .00 | .00 16.13 | 53,494.65 53,494.65 |
| TRAINING/CONFERENCE/TRAVEL 12-500-450 | 5,000.00 .00 | .00 5,000.00 | 150.95 1,137.25 | 503.40 3,000.00 | .00 22.75 | 3,862.75 3,862.75 |
| BUSINESS RECRUITMENT 12-500-455 | 500.00 .00 | .00 500.00 | .00 .00 | .00 .00 | .00 .00 | 500.00 500.00 |
| ECONOMIC DEVELOPMENT 12-500-456 | 6,000.00 .00 | .00 6,000.00 | .00 .00 | .00 .00 | .00 .00 | 6,000.00 6,000.00 |
| EVENT PLANNING 12-500-460 | 250,000.00 .00 | .00 250,000.00 | 18,705.10 27,598.24 | 14,650.04 19,351.57 | .00 11.04 | 222,401.76 222,401.76 |
| COMMUNITY PROGRAMS 12-500-465 | 6,700.00 .00 | .00 6,700.00 | .00 .00 | .00 .00 | .00 .00 | 6,700.00 6,700.00 |
| ECONOMIC DEVELOPMENT PROJECT 12-500-470 | .00 .00 | .00 .00 | .00 4,299.50 | .00 .00 | .00 .00 | -4,299.50 -4,299.50 |
| CONSULTING/DEVELOPMENT/PLAN 12-500-475 | 300,000.00 .00 | .00 300,000.00 | .00 .00 | .00 33,887.08 | .00 .00 | 300,000.00 300,000.00 |

EXPENSE REPORT - ALL FUNDS
November 2025A12010 Page 12
Expense- ALL FUNDS
01/05/2025 02:13 PM
Section 4, Item B. 025

| Account Title Number | Appropriation Transfers | Revisions Revised Appro | Per Expense YTD Expense | Prev.Yr Per YTD | Encumbered % Expended YTD | Uncommitted Unexpended |
|--|----------------------------|----------------------------|----------------------------|-----------------------|---------------------------------|---------------------------|
| ADVERTISING 12-500-476 | 10,000.00 .00 | .00 10,000.00 | 50.00 198.94 | 196.99 240.16 | .00 1.99 | 9,801.06 9,801.06 |
| FACADE/BEAR GRANTS 12-500-477 | 50,000.00 .00 | .00 50,000.00 | .00 1,000.00 | .00 .00 | .00 2.00 | 49,000.00 49,000.00 |
| TRAFFIC STUDY 12-500-478 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| COVID-19 RELIEF 12-500-479 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| CONTINGENCY 12-500-500 | 111,487.60 .00 | .00 111,487.60 | .00 .00 | .00 .00 | .00 .00 | 111,487.60 111,487.60 |
| VEHICLE PURCHASE 12-500-600 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| PD BUILDING LOAN 2025 12-500-700 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| OVERTIME 12-510-015 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| CAPITAL OUTLAY 12-800-100 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| TRANSFER OUT 12-900-200 | .00 .00 | .00 .00 | 16,611.77 54,424.60 | .00 .00 | .00 .00 | -54,424.60 -54,424.60 |
| STREET REPAIR 14-500-100 | 320,000.00 .00 | .00 320,000.00 | .00 .00 | .00 -53,721.94 | .00 .00 | 320,000.00 320,000.00 |
| STREET CONTINGENCY 14-500-110 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| PROFESSIONAL - ENGINEERING 14-500-410 | 15,000.00 .00 | .00 15,000.00 | .00 .00 | .00 .00 | .00 .00 | 15,000.00 15,000.00 |
| MISCELLANEOUS EXPENSE 14-500-920 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| CAPITAL OUTLAY 14-800-100 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| HOTEL ABATEMENT EXPENSE 15-500-200 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| TRANSFER TO MDD 15-500-201 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| MISC EXPENSE 15-500-210 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| BANK SERVICE CHARGES 15-510-470 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| MISC POLICE EXPENSE 16-500-100 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |

EXPENSE REPORT - ALL FUNDS
November 2025A12010 Page 13
Expense- ALL FUNDS
01/05/2025 02:13 PM
Section 4, Item B. 025

| Account Title Number | Appropriation Transfers | Revisions Revised Appro | Per Expense YTD Expense | Prev.Yr Prev.Yr | Per YTD | Encumbered % Expended | Uncommitted Unexpended |
|--|----------------------------|----------------------------|----------------------------|--------------------|------------|--------------------------|---------------------------|
| CAPITAL OUTLAY 16-800-100 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| GENERAL - CARE ACT GRANT EXPEN 18-500-100 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| PD - AACOG COVID GRANT EXPENSE 18-510-100 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| PD - AACOG BODY ARMOUR EXPENSE 18-515-100 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| PD AACOG TRAINING/ AED GRANT 18-516-100 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| PD/FIRE RADIO GRANT/ SHIELDS 18-517-100 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| PARK - GRANT EXPENSES 18-520-100 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| GVEC POWER UP GRANT EXPENSES 18-530-100 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| FEMA COVID RECOVERY EXPENSES 18-540-100 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| PW CARES ACT GRANT 18-550-100 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| SAFETY GRANT 18-560-100 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| ACOG 2023 GRANT PD 18-570-100 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| CAPITAL OUTLAY 18-800-100 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| TRANSFER OUT 18-900-200 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| 2017 REFUNDING PRINCIPAL 20-100-104 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| 2017 REFUNDING INTEREST 20-100-105 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| SARA LOAN PRINCIPAL 20-100-106 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| SARA LOAN INTEREST 20-100-107 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| 2016 SERIES PRINCIPAL 20-100-108 | 150,000.00 .00 | .00 150,000.00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | 150,000.00 150,000.00 |
| 2016 SERIER INTEREST 20-100-109 | 77,700.00 .00 | .00 77,700.00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | 77,700.00 77,700.00 |

EXPENSE REPORT - ALL FUNDS
November 2025A12010 Page 14
Expense- ALL FUNDS
01/05/2025 02:13 PM
Section 4, Item B. 025

| Account Title Number | Appropriation Transfers | Revisions Revised Appro | Per Expense YTD Expense | Prev.Yr Per YTD | Encumbered % Expended | Uncommitted Unexpended |
|--|----------------------------|----------------------------|----------------------------|------------------------|--------------------------|---------------------------|
| 2016 SERIES BOND- ADMIN FEE 20-100-110 | 450.00 .00 | .00 450.00 | .00 .00 | .00 .00 | .00 .00 | 450.00 450.00 |
| 2024 SERIES PRINCIPAL 20-100-111 | 65,000.00 .00 | .00 65,000.00 | .00 .00 | .00 .00 | .00 .00 | 65,000.00 65,000.00 |
| 2024 SERIES INTEREST 20-100-112 | 46,775.00 .00 | .00 46,775.00 | .00 .00 | .00 .00 | .00 .00 | 46,775.00 46,775.00 |
| 2024 SERIES BOND- ADMIN FEE 20-100-113 | 450.00 .00 | .00 450.00 | .00 .00 | .00 .00 | .00 .00 | 450.00 450.00 |
| BOND OBLIG 2003 SERIES - PRIN 20-800-800 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| BOND OBLIG 2003 SERIES - INT 20-800-810 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| BOND OBLIG 2003 SERIES - ADMIN 20-800-820 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| LEASE PROCEED (TRANSFER OUT) 20-800-830 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| MISCELLANEOUS 20-800-840 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| COURT BAILIFF 25-500-100 | 200.00 .00 | .00 200.00 | .00 .00 | .00 .00 | .00 .00 | 200.00 200.00 |
| BUILDING SECURITY 25-500-200 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| ALARM SERVICES 25-900-100 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| CONTINGENCY 25-900-110 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| MISCELLANEOUS EXPENSE 25-900-920 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| ANNUAL SOFTWARE MAINTENANCE 35-900-100 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| MISCELLANEOUS EXPENSE 35-900-920 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| CONTINGENCY 40-500-500 | 130,281.77 .00 | .00 130,281.77 | .00 .00 | .00 .00 | .00 .00 | 130,281.77 130,281.77 |
| WAGES 40-540-010 | 328,002.20 .00 | .00 328,002.20 | 23,292.19 42,340.24 | 12,332.80 24,371.60 | .00 12.91 | 285,661.96 285,661.96 |
| OVERTIME 40-540-015 | 16,000.00 .00 | .00 16,000.00 | 1,225.85 2,476.34 | 588.96 883.44 | .00 15.48 | 13,523.66 13,523.66 |
| CALL DUTY: WAGES 40-540-017 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |

EXPENSE REPORT - ALL FUNDS
November 2025A12010 Page 15
Expense- ALL FUNDS
01/05/2025 02:13 PM
Section 4, Item B. 025

| Account Title Number | Appropriation Transfers | Revisions Revised Appro | Per Expense YTD Expense | Prev.Yr Per YTD | Encumbered % Expended YTD | Uncommitted Unexpended |
|---|----------------------------|----------------------------|----------------------------|------------------------|---------------------------------|---------------------------|
| PAYROLL TAXES 40-540-110 | 26,316.17 .00 | .00 26,316.17 | 1,811.64 3,216.02 | 975.19 1,903.06 | .00 12.22 | 23,100.15 23,100.15 |
| CALL DUTY WAGES 40-540-112 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| TMRS 40-540-115 | 16,890.51 .00 | .00 16,890.51 | 1,238.19 2,095.41 | 524.95 1,168.73 | .00 12.41 | 14,795.10 14,795.10 |
| CALL DUTY TMRS 40-540-116 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| CALL DUTY TAXES 40-540-117 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| ON CALL PAY 40-540-120 | 1,600.00 .00 | .00 1,600.00 | 120.00 180.00 | 90.00 180.00 | .00 11.25 | 1,420.00 1,420.00 |
| EMPLOYEE INSURANCE 40-540-150 | 64,647.12 .00 | .00 64,647.12 | 4,532.52 7,931.90 | 2,225.04 4,652.63 | .00 12.27 | 56,715.22 56,715.22 |
| AFLAC 40-540-159 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| OFFICE EXPENSE 40-540-210 | 1,750.00 .00 | .00 1,750.00 | 27.50 27.50 | 331.29 331.29 | .00 1.57 | 1,722.50 1,722.50 |
| OFFICE SUPPLIES 40-540-220 | .00 .00 | .00 .00 | .00 393.60 | .00 .00 | .00 .00 | -393.60 -393.60 |
| DUES AND SUBSCRIPTIONS 40-540-230 | 4,000.00 .00 | .00 4,000.00 | .00 .00 | .00 .00 | .00 .00 | 4,000.00 4,000.00 |
| TELEPHONE 40-540-240 | 7,500.00 .00 | .00 7,500.00 | 843.21 1,604.68 | 475.91 941.82 | .00 21.40 | 5,895.32 5,895.32 |
| UNIFORMS 40-540-250 | 5,000.00 .00 | .00 5,000.00 | 143.61 475.56 | .00 .00 | .00 9.51 | 4,524.44 4,524.44 |
| POSTAGE 40-540-260 | 3,500.00 .00 | .00 3,500.00 | 1,190.00 1,273.75 | .00 1,000.00 | .00 36.39 | 2,226.25 2,226.25 |
| TECHNOLOGY/SOFTWARE UPGRADES 40-540-270 | 16,400.00 .00 | .00 16,400.00 | 9,068.00 9,068.00 | .00 .00 | .00 55.29 | 7,332.00 7,332.00 |
| RETURNED CHECK 40-540-280 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| DEPOSIT REFUND 40-540-281 | .00 .00 | .00 .00 | 229.97 385.80 | 246.65 769.43 | .00 .00 | -385.80 -385.80 |
| BAD DEBT 40-540-283 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| APPLIED DEPOSIT REIMBURSEMENT 40-540-284 | .00 .00 | .00 .00 | 400.15 1,414.35 | 354.63 1,191.77 | .00 .00 | -1,414.35 -1,414.35 |
| UTILITIES 40-540-290 | 95,000.00 .00 | .00 95,000.00 | 10,595.92 20,182.10 | 10,239.09 18,406.05 | .00 21.24 | 74,817.90 74,817.90 |

EXPENSE REPORT - ALL FUNDS
 November 2025

| Account Title Number | Appropriation Transfers | Revisions Revised Appro | Per Expense YTD Expense | Prev.Yr Per YTD | Encumbered % Expended YTD | Uncommitted Unexpended |
|---|----------------------------|----------------------------|----------------------------|------------------------|---------------------------------|---------------------------|
| PROPERTY & LIABILITY INSURANCE 40-540-310 | 57,700.00 .00 | .00 57,700.00 | .00 .00 | .00 .00 | .00 .00 | 57,700.00 57,700.00 |
| WORKERS COMP INSURANCE 40-540-320 | 2,758.83 .00 | .00 2,758.83 | .00 4,780.00 | .00 1,901.69 | .00 173.26 | -2,021.17 -2,021.17 |
| PROFESSIONAL FEES 40-540-400 | 4,000.00 .00 | .00 4,000.00 | .00 .00 | .00 .00 | .00 .00 | 4,000.00 4,000.00 |
| LEGAL & PROFESSIONAL - ENGINEER 40-540-410 | 70,000.00 .00 | .00 70,000.00 | 12,581.30 12,581.30 | .00 .00 | .00 17.97 | 57,418.70 57,418.70 |
| PERMITS & INSPECTIONS 40-540-411 | 6,000.00 .00 | .00 6,000.00 | 2,062.90 4,071.33 | 1,958.43 3,916.86 | .00 67.86 | 1,928.67 1,928.67 |
| EMPLOYEE TRAINING & LICENSING 40-540-450 | 6,700.00 .00 | .00 6,700.00 | 2,518.51 3,813.97 | 473.31 1,514.31 | .00 56.92 | 2,886.03 2,886.03 |
| CRWA MEETING REIMBURSEMENT 40-540-455 | 300.00 .00 | .00 300.00 | .00 .00 | .00 .00 | .00 .00 | 300.00 300.00 |
| AUDIT EXPENSE 40-540-460 | 9,400.00 .00 | .00 9,400.00 | .00 .00 | .00 .00 | .00 .00 | 9,400.00 9,400.00 |
| BANK SERVICE CHARGES 40-540-470 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| PAYCLIX EXPENSE 40-540-471 | 12,000.00 .00 | .00 12,000.00 | 1,996.62 3,651.37 | 1,474.79 2,602.43 | .00 30.43 | 8,348.63 8,348.63 |
| ADVERTISING 40-540-490 | 3,000.00 .00 | .00 3,000.00 | .00 .00 | 519.62 519.62 | .00 .00 | 3,000.00 3,000.00 |
| INFRASTRUCTURE REPAIR 40-540-525 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| VEHICLE FUEL 40-540-610 | 20,500.00 .00 | .00 20,500.00 | 1,219.80 1,219.80 | .00 .00 | .00 5.95 | 19,280.20 19,280.20 |
| VEHICLE REPAIR 40-540-620 | 16,000.00 .00 | .00 16,000.00 | 3,486.30 6,200.18 | 1,952.65 6,025.16 | .00 38.75 | 9,799.82 9,799.82 |
| TOOLS 40-540-660 | 3,100.00 .00 | .00 3,100.00 | .00 .00 | .00 .00 | .00 .00 | 3,100.00 3,100.00 |
| EQUIPMENT 40-540-690 | 15,000.00 .00 | .00 15,000.00 | .00 185.94 | .00 .00 | .00 1.24 | 14,814.06 14,814.06 |
| GARBAGE COLLECTION EXPENSE 40-540-710 | 350,000.00 .00 | .00 350,000.00 | 35,879.02 71,860.89 | 34,723.95 67,171.53 | .00 20.53 | 278,139.11 278,139.11 |
| SALES TAX EXPENSE 40-540-720 | .00 .00 | .00 .00 | 2,609.80 5,525.96 | 2,694.19 2,694.19 | .00 .00 | -5,525.96 -5,525.96 |
| VALVE REPAIR 40-540-805 | 5,000.00 .00 | .00 5,000.00 | .00 .00 | .00 .00 | .00 .00 | 5,000.00 5,000.00 |
| SUPPLIES AND REPAIRS 40-540-810 | 323,500.00 .00 | .00 323,500.00 | 9,868.51 24,288.99 | 8,036.16 44,649.47 | .00 7.51 | 299,211.01 299,211.01 |

EXPENSE REPORT - ALL FUNDS
November 2025A12010 Page 17
Expense- ALL FUNDS
01/05/2025 02:13 PM
Section 4, Item B. 025

| Account Title Number | Appropriation Transfers | Revisions Revised Appro | Per Expense YTD Expense | Prev.Yr Per YTD | Encumbered % Expended YTD | Uncommitted Unexpended |
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| WWTP OPERATION 40-540-820 | 150,000.00 .00 | .00 150,000.00 | 13,526.02 27,014.21 | 12,089.00 34,613.23 | .00 18.01 | 122,985.79 122,985.79 |
| METER REPLACEMENT 40-540-825 | 100,000.00 .00 | .00 100,000.00 | 8,716.06 12,211.92 | 2,644.53 60,392.10 | .00 12.21 | 87,788.08 87,788.08 |
| WATER ANALYSIS LAB 40-540-830 | 15,000.00 .00 | .00 15,000.00 | 864.00 864.00 | 2,477.00 4,083.00 | .00 5.76 | 14,136.00 14,136.00 |
| CHEMICALS 40-540-840 | 30,000.00 .00 | .00 30,000.00 | 2,946.68 5,401.63 | 4,667.88 7,071.12 | .00 18.01 | 24,598.37 24,598.37 |
| BULK WATER PURCHASE 40-540-880 | 50,000.00 .00 | .00 50,000.00 | 8,841.79 8,841.79 | 26,551.02 26,551.02 | .00 17.68 | 41,158.21 41,158.21 |
| LINE USE AND ADMIN 40-540-885 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| WATER PROJECT CONTINGENCY 40-540-889 | 15,392.00 .00 | .00 15,392.00 | .00 .00 | .00 .00 | .00 .00 | 15,392.00 15,392.00 |
| WELL PROJECTS 40-540-901 | 175,000.00 .00 | .00 175,000.00 | 23,135.00 24,933.00 | 17,587.55 17,587.55 | .00 14.25 | 150,067.00 150,067.00 |
| LAND LEASE 40-540-902 | 45,000.00 .00 | .00 45,000.00 | .00 27,998.10 | .00 .00 | .00 62.22 | 17,001.90 17,001.90 |
| EQUIPMENT PURCHASE 40-540-906 | 59,500.00 .00 | .00 59,500.00 | .00 45,676.14 | .00 .00 | .00 76.77 | 13,823.86 13,823.86 |
| DEPRECIATION 40-540-908 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| C OF O 2011 PRINCIPAL 40-540-909 | .00 .00 | .00 .00 | .00 .00 | .00 313,000.00 | .00 .00 | .00 .00 |
| SARA LOAN PRINCIPAL 40-540-910 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| W & S 1975 BOND PRINCIPAL 40-540-911 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| C OF O 2011 INTEREST 40-540-912 | .00 .00 | .00 .00 | .00 .00 | .00 1,024.72 | .00 .00 | .00 .00 |
| SARA LOAN INTEREST 40-540-913 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| W & S 1975 INTEREST 40-540-914 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| W & S 1975 BOND ADMIN FEE 40-540-915 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| BOND ISSUE COST 40-540-916 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| 2016 SERIES BOND PAYMENT 40-540-916 - | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |

EXPENSE REPORT - ALL FUNDS
November 2025A12010 Page 18
Expense- ALL FUNDS
01/05/2025 02:13 PM
Section 4, Item B. 025

| Account Title Number | Appropriation Transfers | Revisions Revised Appro | Per Expense YTD Expense | Prev.Yr Per YTD | Encumbered % Expended YTD | Uncommitted Unexpended |
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| 2016 SERIES - INTEREST PAYMENT 40-540-917 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| 2016 SERIES BOND - ADMIN FEE 40-540-918 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| 2017 REFUNDING/INTEREST 40-540-919 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| MISCELLANEOUS EXPENSE 40-540-920 | 8,000.00 .00 | .00 8,000.00 | .00 -416.03 | .00 4,500.00 | .00 -5.20 | 8,416.03 8,416.03 |
| CAPITAL OUTLAY 40-599-500 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| WATER METERS 41-500-100 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| WATER LINE REPLACEMENT 41-510-100 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| ENGINEERING - WATER LINE 41-510-115 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| WELL #7 PROJECT 41-520-100 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| ENGINEERING - WATER WELL #7 41-520-115 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| MISC - WATER WELL #7 41-520-120 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| ELEVATED TOWER CONSTRUCTION 41-530-100 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| ELEVATED TOWER CONSTRUCTION 41-530-101 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| ELEVATED TOWER MISC/CONTINGENC 41-530-110 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| ELEVATED TOWER LEGAL/ACQUIS 41-530-111 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| ENG - ELEVATED WATER TOWER 41-530-115 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| ELEVATED TOWER 41-530-116 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| Water/Filter Plant Line 41-540-100 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| Water/Filter Plant Misc 41-540-110 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| Water/Filter Plant Engineer 41-540-115 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |

EXPENSE REPORT - ALL FUNDS
November 2025A12010 Page 19
Expense- ALL FUNDS
01/05/2025 02:13 PM
Section 4, Item B. 025

| Account Title Number | Appropriation Transfers | Revisions Revised Appro | Per Expense YTD Expense | Prev.Yr Per Prev.Yr YTD | Encumbered % Expended YTD | Uncommitted Unexpended |
|---------------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|------------------------------|------------------------------|
| UNFUNDED HWY 87 PROJECT 50-500-200 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| WELL PROJECT 50-540-100 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| TRANSFER OUT 51-500-200 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| SEWER IMPACT PROJECTS 51-500-300 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| TRANSFER OUT 51-900-200 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| Grand Total:: | 7,432,697.99 .00 | .00 7,432,697.99 | 462,809.82 986,996.67 | 357,779.18 1,194,333.20 | .00 13.28 | 6,445,701.32 6,445,701.32 |

REVENUE REPORT - ALL FUNDS
November 2025A12000 Page 1
Revenue- ALL FUNDS
01/05/2025 02:29 PM
Section 4, Item B. 025

| Account Title Number | BUDGET | NET REVISIONS TOTAL BUDGET | MTD REVENUE YTD REVENUE | PREV YR MTD PREV YR YTD | % COL YTD % COL LYTD | UNCOLLECTED BAL |
|---|------------|-------------------------------|----------------------------|----------------------------|-------------------------|-----------------|
| AD VALORUM TAXES - CURRENT 10-400-010 | 615,596.00 | .00 615,596.00 | 207,940.33 207,969.61 | 190,580.30 191,553.61 | 33.78 54.27 | 407,626.39 |
| AD VALORUM TAXES - DELINQUENT 10-400-015 | 5,000.00 | .00 5,000.00 | .00 .00 | .00 .00 | .00 .00 | 5,000.00 |
| AD VALORUM TAXES - ATT FEES 10-400-020 | 750.00 | .00 750.00 | .00 .00 | .00 .00 | .00 .00 | 750.00 |
| AD VALORUM TAXES - PEN & INT 10-400-025 | 2,000.00 | .00 2,000.00 | 23.19 29.05 | 149.56 150.27 | 1.45 5.96 | 1,970.95 |
| AD VALORUM TAXES - TAX CERT 10-400-030 | 33.00 | .00 33.00 | 21.51 21.51 | .00 .00 | 65.18 .00 | 11.49 |
| HEB PROPERTY TAX 10-400-035 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| POLICE CAR LOAN - GOV CAPITAL 10-400-040 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| BALL FIELD USAGE 10-400-049 | 2,200.00 | .00 2,200.00 | 490.00 490.00 | 945.00 1,175.00 | 22.27 42.27 | 1,710.00 |
| PARK USE INCOME 10-400-050 | 2,200.00 | .00 2,200.00 | 720.00 1,305.00 | 100.00 320.00 | 59.32 14.45 | 895.00 |
| PARK GRANT REIMBURSEMENT 10-400-051 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| CUSTOMER SERVICE INSPECTIONS 10-400-055 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| FOOD LICENSE INCOME 10-400-060 | 25,000.00 | .00 25,000.00 | 750.00 1,400.00 | 775.00 1,350.00 | 5.60 6.42 | 23,600.00 |
| PERMITS 10-400-065 | 100,000.00 | .00 100,000.00 | 9,524.93 11,296.69 | 1,544.64 2,819.64 | 11.30 5.75 | 88,703.31 |
| VARIANCE, ZONING, SUP REQUEST 10-400-066 | 1,500.00 | .00 1,500.00 | 500.00 1,000.00 | .00 .00 | 66.67 .00 | 500.00 |
| CREDIT CARD REWARD REVENUE 10-400-070 | 15,000.00 | .00 15,000.00 | .00 .00 | .00 .00 | .00 .00 | 15,000.00 |
| CONTRACTOR REGISTRATION 10-400-071 | 5,000.00 | .00 5,000.00 | 100.00 300.00 | 300.00 1,000.00 | 6.00 18.18 | 4,700.00 |
| FELPS REBATE REVENUE 10-400-075 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| INTEREST INCOME 10-400-080 | 30,000.00 | .00 30,000.00 | 1,865.42 2,564.16 | 206.03 486.48 | 8.55 15.21 | 27,435.84 |
| RESTITUTION 10-400-090 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| MISC INCOME 10-400-095 | 250.00 | .00 250.00 | .00 .00 | -5,151.00 6.00 | .00 20.00 | 250.00 |

REVENUE REPORT - ALL FUNDS
November 2025A12000 Page 2
Revenue- ALL FUNDS
01/05/2025 02:29 PM
Section 4, Item B. 025

| Account Title Number | BUDGET | NET REVISIONS TOTAL BUDGET | MTD REVENUE YTD REVENUE | PREV YR MTD PREV YR YTD | % COL YTD % COL LYTD | UNCOLLECTED BAL |
|--|--------------|-------------------------------|----------------------------|----------------------------|-------------------------|-----------------|
| OPIOID SETTLEMENT 10-400-096 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| POLICE SECURITY 10-400-097 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| STATE SALES TAX 10-400-110 | 1,400,000.00 | .00 1,400,000.00 | 121,532.11 225,941.88 | 114,071.49 218,050.49 | 16.14 16.10 | 1,174,058.12 |
| STREET SALES TAX 10-400-111 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| PROPERTY RELIEF SALES TAX 10-400-115 | 350,000.18 | .00 350,000.18 | 30,383.03 56,485.47 | 28,517.87 54,512.62 | 16.14 16.10 | 293,514.71 |
| MIXED BEVERAGE TAX 10-400-120 | 24,000.00 | .00 24,000.00 | 2,283.60 4,707.31 | 2,562.97 5,065.35 | 19.61 17.17 | 19,292.69 |
| NSF CHECK FEE 10-400-125 | 35.00 | .00 35.00 | .00 .00 | .00 .00 | .00 .00 | 35.00 |
| FRANCHISE TAX 10-400-150 | 70,000.00 | .00 70,000.00 | 20,162.21 20,165.93 | 3,821.71 23,056.75 | 28.81 25.24 | 49,834.07 |
| AMERICAN TOWER LEASE 10-400-151 | 16,700.00 | .00 16,700.00 | .00 .00 | .00 .00 | .00 .00 | 16,700.00 |
| SALE OF PROPERTY 10-400-152 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| CERTIFICATE OF OCCUPANCY 10-400-155 | 1,800.00 | .00 1,800.00 | 75.00 325.00 | 50.00 100.00 | 18.06 6.25 | 1,475.00 |
| LITTLE LEAGUE ANNUAL FEES 10-400-156 | 28,500.00 | .00 28,500.00 | .00 .00 | .00 .00 | .00 .00 | 28,500.00 |
| LEASE PROCEEDS 10-400-190 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| GRANT REVENUE PD EQUIP 10-400-205 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| GRANT REVENUE - PARK PROJECT 10-400-215 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| GRANT - CARES ACT - GEN 10-400-216 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| LEASE TRAINING INCOME 10-400-451 | 2,750.00 | .00 2,750.00 | .00 .00 | .00 .00 | .00 .00 | 2,750.00 |
| PD NATIONAL NIGHT OUT 10-400-455 | 1,000.00 | .00 1,000.00 | .00 .00 | .00 .00 | .00 .00 | 1,000.00 |
| PD GOLF TOURNAMENT REVENUE 10-400-456 | 17,000.00 | .00 17,000.00 | .00 .00 | .00 .00 | .00 .00 | 17,000.00 |
| MISCELLANEOUS POLICE INCOME 10-400-901 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |

REVENUE REPORT - ALL FUNDS
 November 2025

| Account Title Number | BUDGET | NET REVISIONS TOTAL BUDGET | MTD REVENUE YTD REVENUE | PREV YR MTD PREV YR YTD | % COL YTD % COL LYTD | UNCOLLECTED BAL |
|--|------------|-------------------------------|----------------------------|----------------------------|-------------------------|-----------------|
| COURT HOUSE SECURITY FEE 10-410-210 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| COURT COSTS - DEFERRED FEE 10-410-215 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| STATE COURT COSTS INCOME ADJ 10-410-220 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| STATE COURT COST INCOME: FIN 10-410-225 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| STATE COURT COSTS INCOME IDF 10-410-230 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| STATE COURT COSTS INCOME: JR 10-410-235 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| STATE COURT COSTS INCOME JSI 10-410-240 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| STATE COURT COSTS INCOME: LOO 10-410-245 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| STATE COURT COSTS INCOME MV 10-410-250 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| STATE COURT COSTS - SCHOOL ZON 10-410-257 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| STATE COURT COST INCOME: ST 10-410-260 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| STATE COURT COSTS INCOME STT 10-410-265 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| STATE COURT COSTS INCOME: TE 10-410-270 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| STATE COURT COSTS INCOME TIN 10-410-275 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| STATE COURT COSTS INCOME: WA 10-410-280 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| STATE COURT COSTS DISMISSAL FE 10-410-284 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| MISC INCOME 10-410-285 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| LVISD SRO OFFICER 10-410-286 | 150,000.00 | .00 150,000.00 | .00 .00 | .00 .00 | .00 .00 | 150,000.00 |
| OMNI COLLECTIONS 10-410-290 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| COPS LVISD 10-410-296 | 16,000.00 | .00 16,000.00 | .00 1,802.50 | 2,887.50 6,335.00 | 11.27 40.47 | 14,197.50 |

REVENUE REPORT - ALL FUNDS
 November 2025

| Account Title Number | BUDGET | NET REVISIONS TOTAL BUDGET | MTD REVENUE YTD REVENUE | PREV YR MTD PREV YR YTD | % COL YTD % COL LYTD | UNCOLLECTED BAL |
|--|-----------|-------------------------------|----------------------------|----------------------------|-------------------------|-----------------|
| LVISD ADMINISTRATION FEES 10-410-297 | 17,000.00 | .00 17,000.00 | .00 216.30 | 362.48 776.18 | 1.27 2.50 | 16,783.70 |
| POLICE REPORTS 10-410-298 | 365.00 | .00 365.00 | 24.00 66.00 | 47.10 101.10 | 18.08 20.59 | 299.00 |
| LEASE PROCEED INCOME 10-410-299 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| MDD OVERHEAD TRANSFER IN 10-410-300 | 60,000.00 | .00 60,000.00 | .00 .00 | .00 .00 | .00 .00 | 60,000.00 |
| MDD TRANSFER IN 10-410-301 | .00 | .00 .00 | 16,611.77 54,424.60 | .00 .00 | .00 .00 | -54,424.60 |
| INDINGENT DEFENSE FUND (IDF) 10-415-315 | 45.00 | .00 45.00 | .00 2.00 | .00 4.00 | 4.44 7.01 | 43.00 |
| LOCAL TRAFFIC FINE 10-415-320 | 1,000.00 | .00 1,000.00 | 72.48 176.44 | 101.03 164.27 | 17.64 12.00 | 823.56 |
| LOCAL CONSOLIDATED COURT COST 10-415-321 | 300.00 | .00 300.00 | 42.00 42.00 | .00 154.00 | 14.00 47.68 | 258.00 |
| MOVING VIOLATION FEE (MVF) 10-415-325 | 2.00 | .00 2.00 | .00 .10 | .00 .10 | 5.00 11.76 | 1.90 |
| STATE JURY FEE (JRF) 10-415-330 | 90.00 | .00 90.00 | .00 4.00 | .00 8.00 | 4.44 6.95 | 86.00 |
| LOCAL JURY 10-415-331 | 4.00 | .00 4.00 | .00 .10 | .00 .00 | 2.50 .00 | 3.90 |
| STATE JUDICIAL SUPPORT FUND (J 10-415-335 | 600.00 | .00 600.00 | .00 6.00 | .00 12.00 | 1.00 1.88 | 594.00 |
| STATE CONSOLIDATED COURT COST 10-415-340 | 27,000.00 | .00 27,000.00 | 2,170.00 4,837.73 | 3,020.99 5,084.99 | 17.92 14.55 | 22,162.27 |
| STATE TRAFFIC FINE (STF) 10-415-345 | 15,500.00 | .00 15,500.00 | 1,208.24 2,940.92 | 1,671.51 2,655.53 | 18.97 12.28 | 12,559.08 |
| TECHNOLOGY FUND 10-415-350 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| FINE 10-415-355 | 40,000.00 | .00 40,000.00 | 3,027.51 5,072.03 | 3,820.37 7,981.22 | 12.68 15.42 | 34,927.97 |
| TIME PAYMENT FEE 10-415-360 | 120.00 | .00 120.00 | .00 .00 | .00 .00 | .00 .00 | 120.00 |
| WARRANT FEE 10-415-365 | 5,000.00 | .00 5,000.00 | 450.00 650.00 | 300.00 1,100.00 | 13.00 19.96 | 4,350.00 |
| ADMINISTRATIVE FEE 10-415-370 | 1,400.00 | .00 1,400.00 | 60.00 210.00 | 294.08 354.08 | 15.00 19.36 | 1,190.00 |
| DISMISSAL FEE 10-415-371 | 650.00 | .00 650.00 | 10.00 90.00 | 160.00 180.00 | 13.85 18.95 | 560.00 |

REVENUE REPORT - ALL FUNDS
November 2025A12000 Page 5
Revenue- ALL FUNDS
01/05/2025 02:29 PM
Section 4, Item B. 025

| Account Title Number | BUDGET | NET REVISIONS TOTAL BUDGET | MTD REVENUE YTD REVENUE | PREV YR MTD PREV YR YTD | % COL YTD % COL LYTD | UNCOLLECTED BAL |
|--|------------|-------------------------------|----------------------------|----------------------------|-------------------------|-----------------|
| ARREST FEE 10-415-372 | 2,200.00 | .00 2,200.00 | 175.00 391.91 | 250.41 420.41 | 17.81 14.80 | 1,808.09 |
| COLLECTION FEE (AMS) 10-415-375 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| OMNI COLLECTION FEE 10-415-380 | 1,600.00 | .00 1,600.00 | 90.00 130.00 | 65.49 225.49 | 8.13 12.02 | 1,470.00 |
| DEFERRED FEE 10-415-385 | 16,000.00 | .00 16,000.00 | 2,197.95 4,905.79 | 1,059.05 1,864.50 | 30.66 8.52 | 11,094.21 |
| CHILD SAFETY FINE 10-415-390 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| SCHOOL ZONE VIOLATION FEE 10-415-391 | 500.00 | .00 500.00 | 25.00 25.00 | 25.00 25.00 | 5.00 4.76 | 475.00 |
| TRUANCY PREVENTION FEE 10-415-392 | 2,000.00 | .00 2,000.00 | 160.00 373.92 | 250.40 359.40 | 18.70 13.43 | 1,626.08 |
| SEATBELT FEE 10-415-393 | 5.00 | .00 5.00 | 184.00 -46.90 | .00 -18.10 | -938.00 .19 | 51.90 |
| LOCAL TRUANCY PREVENTION 10-415-394 | 5.00 | .00 5.00 | .00 .00 | .00 .00 | .00 .00 | 5.00 |
| RESTITUTION INCOME 10-415-395 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| COURT SECURITY FEES 10-415.310 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| GAIN ON SALE OF FIXED ASSETS 10-420-300 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| MUNICIPAL DEVELOPMENT DISTRICT 10-420-403 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| PD BUILDING LOAN PAYMENT 10-520-285 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| POLICE GOLF TOUR 10-520-286 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| TRANSFER IN 10-900-100 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| 2024 SERIES COO PROCEEDS 11-400-010 | 500,000.00 | .00 500,000.00 | .00 .00 | .00 .00 | .00 .00 | 500,000.00 |
| BOND ADDITIONAL FEES 11-400-015 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| INTEREST INCOME 11-400-080 | 1,000.00 | .00 1,000.00 | 1,715.76 2,367.50 | 102.14 241.17 | 236.75 16.69 | -1,367.50 |
| BANK INTEREST 12-400-080 | 10,000.00 | .00 10,000.00 | 256.51 513.02 | 1,207.66 2,572.34 | 5.13 20.47 | 9,486.98 |

REVENUE REPORT - ALL FUNDS
 November 2025

| Account Title Number | BUDGET | NET REVISIONS TOTAL BUDGET | MTD REVENUE YTD REVENUE | PREV YR MTD | % COL YTD | UNCOLLECTED BAL |
|--|------------|-------------------------------|----------------------------|----------------|------------|-----------------|
| | | | | PREV YR YTD | % COL LYTD | |
| MISC INCOME 12-400-095 | .00 | .00 | .00 | .00 | .00 | .00 |
| | | .00 | .00 | .00 | .00 | |
| MUNICIPAL DEVELOPMENT DISTRICT 12-400-100 | .00 | .00 | .00 | .00 | .00 | .00 |
| | | .00 | .00 | .00 | .00 | |
| SALES TAX 12-400-110 | 585,000.00 | .00 | 59,780.52 | 56,269.75 | 18.92 | 474,328.19 |
| | | 585,000.00 | 110,671.81 | 107,365.35 | 16.20 | |
| EVENT VENDORS/DONATIONS 12-400-120 | 40,000.00 | .00 | .00 | 1,100.00 | 22.00 | 31,200.00 |
| | | 40,000.00 | 8,800.00 | 2,350.00 | 3.50 | |
| TRANSFER FROM HOT 12-400-130 | .00 | .00 | .00 | .00 | .00 | .00 |
| | | .00 | .00 | .00 | .00 | |
| STREET MAINTENANCE TAX 14-400-010 | 285,000.00 | .00 | 30,383.03 | 28,517.87 | 19.82 | 228,514.53 |
| | | 285,000.00 | 56,485.47 | 54,512.62 | 16.10 | |
| INTEREST INCOME 14-400-080 | 1,000.00 | .00 | 2,491.76 | 79.03 | 333.96 | -2,339.63 |
| | | 1,000.00 | 3,339.63 | 186.61 | 13.60 | |
| INTEREST INCOME 15-400-080 | 750.00 | .00 | 1,845.28 | 63.15 | 334.86 | -1,761.42 |
| | | 750.00 | 2,511.42 | 149.11 | 12.81 | |
| HOTEL TAX REVENUE 15-400-100 | 57,962.00 | .00 | 5,785.25 | 5,532.82 | 16.16 | 48,595.08 |
| | | 57,962.00 | 9,366.92 | 10,506.30 | 15.88 | |
| FORFEITURES 16-400-010 | .00 | .00 | .00 | .00 | .00 | .00 |
| | | .00 | .00 | .00 | .00 | |
| INTEREST 16-400-080 | 85,000.00 | .00 | 12.79 | .49 | .02 | 84,982.53 |
| | | 85,000.00 | 17.47 | 1.16 | 12.90 | |
| GENERAL - CARES ACT GRANT 18-400-100 | .00 | .00 | .00 | .00 | .00 | .00 |
| | | .00 | .00 | .00 | .00 | |
| PD - AACOG - COVID GRANT 18-410-100 | .00 | .00 | .00 | .00 | .00 | .00 |
| | | .00 | .00 | .00 | .00 | |
| PD - AACOG BODY ARM GRANT REV 18-415-100 | .00 | .00 | .00 | .00 | .00 | .00 |
| | | .00 | .00 | .00 | .00 | |
| PD AACOG TRAINING/ AED GRANT 18-416-100 | .00 | .00 | .00 | .00 | .00 | .00 |
| | | .00 | .00 | .00 | .00 | |
| PD/FIRE RADIO GRANT 18-417-100 | .00 | .00 | .00 | .00 | .00 | .00 |
| | | .00 | .00 | .00 | .00 | |
| ACOG 2023 GRANT PD 18-418-100 | .00 | .00 | .00 | .00 | .00 | .00 |
| | | .00 | .00 | .00 | .00 | |
| PARK - GRANTS 18-420-100 | .00 | .00 | .00 | .00 | .00 | .00 |
| | | .00 | .00 | .00 | .00 | |
| GVEC POWER UP GRANT REVENUE 18-430-100 | .00 | .00 | .00 | .00 | .00 | .00 |
| | | .00 | .00 | .00 | .00 | |
| FEMA COVID RECOVERY REVENUE 18-440-100 | .00 | .00 | .00 | .00 | .00 | .00 |
| | | .00 | .00 | .00 | .00 | |

| Account Title Number | BUDGET | NET REVISIONS TOTAL BUDGET | MTD REVENUE YTD REVENUE | PREV YR MTD PREV YR YTD | % COL YTD % COL LYTD | UNCOLLECTED BAL |
|--|------------|-------------------------------|----------------------------|----------------------------|-------------------------|-----------------|
| AD VALOREM TAX 20-100-101 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| TRANSFER FROM OTHER FUNDS 20-100-102 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| INTEREST 20-100-103 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| DEFERRED REVENUE 20-200-310 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| AD VALORUM TAXES - CURRENT 20-400-010 | 100,000.00 | .00 100,000.00 | 183,482.32 183,490.80 | 55,122.96 55,122.96 | 183.49 54.54 | -83,490.80 |
| AD VALORUM TAXES - PEN & INT 20-400-025 | 300.00 | .00 300.00 | 8.37 10.07 | .00 .00 | 3.36 .00 | 289.93 |
| INTEREST INCOME 20-400-080 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| Misc Income 20-400-285 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| TRANSFER IN 20-900-100 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| INTEREST 25-400-080 | 3.00 | .00 3.00 | 15.09 20.25 | .08 .19 | 675.00 3.36 | -17.25 |
| COURTHOUSE SECURITY FEES 25-410-210 | 2,000.00 | .00 2,000.00 | 156.80 367.47 | 245.38 354.28 | 18.37 13.46 | 1,632.53 |
| INTEREST 35-400-080 | 55.00 | .00 55.00 | 118.24 161.18 | 5.24 12.37 | 293.05 15.17 | -106.18 |
| STATE COURT COST - TECH FEE 35-410-270 | 1,650.00 | .00 1,650.00 | 128.00 301.53 | 200.32 295.86 | 18.27 13.39 | 1,348.47 |
| INTEREST INCOME 40-400-080 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| MISC INCOME 40-400-095 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| NSF CHECK FEE 40-400-125 | 220.00 | .00 220.00 | .00 .00 | 35.00 70.00 | .00 22.22 | 220.00 |
| SALES TAX INCOME 40-400-505 | 25,000.00 | .00 25,000.00 | 2,877.99 5,616.08 | 2,653.74 5,327.98 | 22.46 15.88 | 19,383.92 |
| WATER SALES 40-400-510 | 918,500.00 | .00 918,500.00 | 112,697.28 226,960.43 | 96,114.75 172,255.94 | 24.71 16.84 | 691,539.57 |
| SEWER SALES 40-400-520 | 280,500.00 | .00 280,500.00 | 30,359.26 60,432.38 | 24,268.98 45,910.96 | 21.54 14.51 | 220,067.62 |
| INFRASTRUCTURE REPAIR 40-400-525 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |

REVENUE REPORT - ALL FUNDS
November 2025A12000 Page 8
Revenue- ALL FUNDS
01/05/2025 02:29 PM
Section 4, Item B. 025

| Account Title Number | BUDGET | NET REVISIONS TOTAL BUDGET | MTD REVENUE YTD REVENUE | PREV YR MTD PREV YR YTD | % COL YTD % COL LYTD | UNCOLLECTED BAL |
|---|------------|-------------------------------|----------------------------|----------------------------|-------------------------|-----------------|
| PENALTIES 40-400-530 | 9,000.00 | .00 9,000.00 | 1,443.81 2,583.50 | 494.89 1,465.77 | 28.71 12.92 | 6,416.50 |
| METER TAMPERING FEE 40-400-535 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| OPER & MAINTENANCE 40-400-540 | 30,000.00 | .00 30,000.00 | 2,517.78 5,165.08 | 2,482.90 5,317.77 | 17.22 16.01 | 24,834.92 |
| GARBAGE SALES 40-400-550 | 420,000.00 | .00 420,000.00 | 44,524.66 85,596.05 | 39,708.86 80,303.62 | 20.38 16.01 | 334,403.95 |
| OVERPAYMENT 40-400-555 | .00 | .00 .00 | 1,436.15 1,588.04 | -873.07 -722.67 | .00 17.24 | -1,588.04 |
| NEW WATER METER FEES 40-400-560 | 13,000.00 | .00 13,000.00 | 1,865.19 1,865.19 | .00 286.00 | 14.35 6.55 | 11,134.81 |
| NEW WATER CONSTRUCTIONS FEE 40-400-562 | 10,000.00 | .00 10,000.00 | 3,154.22 3,154.22 | 1,539.23 1,539.23 | 31.54 16.87 | 6,845.78 |
| NEW SEWER CONSTRUCTION FEES 40-400-565 | 3,000.00 | .00 3,000.00 | 2,890.57 2,890.57 | .00 .00 | 96.35 .00 | 109.43 |
| RECONNECTIONS 40-400-570 | 4,000.00 | .00 4,000.00 | 519.65 1,010.54 | 115.72 348.08 | 25.26 7.95 | 2,989.46 |
| DRAINAGE IMPACT FEES 40-400-575 | 7,500.00 | .00 7,500.00 | .00 .00 | .00 .00 | .00 .00 | 7,500.00 |
| SEWER IMPACT FEES 40-400-580 | 500,000.00 | .00 500,000.00 | .00 .00 | .00 .00 | .00 .00 | 500,000.00 |
| WATER IMPACT FEES 40-400-585 | 400,000.00 | .00 400,000.00 | .00 .00 | .00 .00 | .00 .00 | 400,000.00 |
| WATER DEPOSITS 40-400-590 | 21,000.00 | .00 21,000.00 | 975.00 2,468.35 | 800.00 3,392.03 | 11.75 20.95 | 18,531.65 |
| ADMIN FEE 40-400-591 | 2,500.00 | .00 2,500.00 | 175.00 325.00 | 125.00 525.00 | 13.00 18.91 | 2,175.00 |
| GREASE TRAP PERMITS 40-400-592 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| ADJUSTMENTS 40-400-595 | 1,300.00 | .00 1,300.00 | .00 .00 | 22.32 22.32 | .00 .61 | 1,300.00 |
| METER REPLACEMENT INCOME 40-400-825 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| WELL PROJECTS 2009 40-400-901 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| INFRASTRUCTURE GRANT LOAN 40-400-902 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| NEW LOAN WATER WELL 40-400-903 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |

| Account Title Number | BUDGET | NET REVISIONS TOTAL BUDGET | MTD REVENUE YTD REVENUE | PREV YR MTD PREV YR YTD | % COL YTD % COL LYTD | UNCOLLECTED BAL |
|---|--------------|-------------------------------|----------------------------|----------------------------|-------------------------|-----------------|
| FEMA COVID RECOVERY REVENUE 40-440-100 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| 2016 SERIES COO PROCEEDS 41-400-010 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| INTEREST INCOME 41-400-080 | .00 | .00 .00 | .41 .56 | .02 .05 | .00 17.86 | -.56 |
| ELEVATED TOWER CONSTRUCTION 41-530-900 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| INTEREST INCOME 50-400-080 | 250.00 | .00 250.00 | 515.07 703.43 | 24.98 58.98 | 281.37 15.82 | -453.43 |
| WATER IMPACT FEES 50-400-585 | .00 | .00 .00 | 4,478.16 4,478.16 | .00 .00 | .00 .00 | -4,478.16 |
| INTEREST INCOME 51-400-080 | 42.00 | .00 42.00 | 92.83 126.78 | 4.50 10.63 | 301.86 15.83 | -84.78 |
| SEWER IMPACT FEES 51-400-580 | .00 | .00 .00 | 1,155.00 1,155.00 | .00 .00 | .00 .00 | -1,155.00 |
| *** GRAND TOTAL | 7,389,232.18 | .00 7,389,232.18 | 920,737.03 1,394,865.95 | 668,753.69 1,077,215.39 | 18.88 16.73 | 5,994,366.23 |

EXPENSE REPORT - ALL FUNDS
 December 2025

| Account Title Number | Appropriation Transfers | Revisions Revised Appro | Per Expense YTD Expense | Prev.Yr Per Prev.Yr | Per YTD | Encumbered % Expended | Uncommitted Unexpended |
|---|----------------------------|----------------------------|----------------------------|---------------------------|--------------|--------------------------|---------------------------|
| Expenses: | | | | | | | |
| WAGES - CODE ENFORCEMENT 10-500-010 | 31,662.54 .00 | .00 31,662.54 | 2,577.65 6,308.83 | 1,307.82 2,661.69 | .00 19.93 | .00 25,353.71 | 25,353.71 |
| OVERTIME 10-500-015 | 400.00 .00 | .00 400.00 | .00 .00 | 221.04 221.04 | .00 .00 | .00 400.00 | 400.00 |
| SOCIAL SECURITY 10-500-110 | 2,452.78 .00 | .00 2,452.78 | 208.06 493.49 | 116.95 220.52 | .00 20.12 | .00 1,959.29 | 1,959.29 |
| TMRS 10-500-115 | 1,574.27 .00 | .00 1,574.27 | 137.34 325.77 | 79.80 150.47 | .00 20.69 | .00 1,248.50 | 1,248.50 |
| EMPLOYEE INSURANCE 10-500-150 | 20.00 .00 | .00 20.00 | .00 .00 | 2.72 5.44 | .00 .00 | .00 20.00 | 20.00 |
| OFFICE EXPENSE 10-500-210 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| OFFICE SUPPLIES 10-500-220 | 1,000.00 .00 | .00 1,000.00 | .00 836.27 | .00 .00 | .00 83.63 | .00 163.73 | 163.73 |
| DUES AND SUBSCRIPTIONS 10-500-230 | 100.00 .00 | .00 100.00 | .00 .00 | .00 .00 | .00 .00 | .00 100.00 | 100.00 |
| TELEPHONE 10-500-240 | 600.00 .00 | .00 600.00 | .00 86.57 | .00 .00 | .00 14.43 | .00 513.43 | 513.43 |
| UNIFORMS 10-500-250 | 70.00 .00 | .00 70.00 | .00 .00 | .00 .00 | .00 .00 | .00 70.00 | 70.00 |
| TECHNOLOGY/SOFTWARE UPGRADES 10-500-270 | 692.50 .00 | .00 692.50 | .00 .00 | .00 .00 | .00 .00 | .00 692.50 | 692.50 |
| MEDIA 10-500-271 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| CONTRACT SERVICES - BV 10-500-300 | 100,000.00 .00 | .00 100,000.00 | 6,752.96 9,614.74 | 84,724.37 86,032.87 | .00 9.61 | .00 90,385.26 | 90,385.26 |
| FIRE INSPECTIONS SERVICES 10-500-301 | 12,000.00 .00 | .00 12,000.00 | .00 .00 | .00 3,000.00 | .00 .00 | .00 12,000.00 | 12,000.00 |
| PROPERTY & LIABILITY INSURANCE 10-500-310 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| WORKERS COMP INSURANCE 10-500-320 | 144.28 .00 | .00 144.28 | .00 42.38 | .00 .00 | .00 29.37 | .00 101.90 | 101.90 |
| BONDING 10-500-330 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| LEGAL & PROFESSIONAL - ENGINEER 10-500-410 | .00 .00 | .00 .00 | .00 -360.00 | .00 .00 | .00 .00 | .00 360.00 | 360.00 |
| LEGAL & PROFESSIONAL - P&Z 10-500-411 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| LEGAL & PROFESSIONAL - LEGAL 10-500-420 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |

EXPENSE REPORT - ALL FUNDS
 December 2025

| Account Title Number | Appropriation Transfers | Revisions Revised Appro | Per Expense YTD Expense | Prev.Yr Per YTD | Encumbered % Expended | Uncommitted Unexpended |
|--|----------------------------|----------------------------|----------------------------|------------------------|--------------------------|---------------------------|
| MUNI CODES 10-500-425 | 7,500.00 .00 | .00 7,500.00 | .00 5,120.40 | .00 251.37 | .00 68.27 | 2,379.60 2,379.60 |
| EMPLOYEE TRAINING 10-500-450 | 1,000.00 .00 | .00 1,000.00 | .00 .00 | .00 585.00 | .00 .00 | 1,000.00 1,000.00 |
| VEHICLE FUEL 10-500-610 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| VEHICLE REPAIR 10-500-620 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| MISCELLANEOUS 10-500-920 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| WAGES - GENERAL 10-510-010 | 196,188.72 .00 | .00 196,188.72 | 19,936.75 53,591.08 | 16,199.20 48,212.01 | .00 27.32 | 142,597.64 142,597.64 |
| OVERTIME 10-510-015 | 500.00 .00 | .00 500.00 | .00 .00 | .00 .00 | .00 .00 | 500.00 500.00 |
| CAR/ PHONE ALLOWANCE 10-510-020 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| PAYROLL TAXES 10-510-110 | 15,008.44 .00 | .00 15,008.44 | 1,448.26 3,659.96 | 1,237.82 3,683.97 | .00 24.39 | 11,348.48 11,348.48 |
| TMRS 10-510-115 | 9,632.87 .00 | .00 9,632.87 | 1,006.83 2,573.44 | 845.60 2,516.67 | .00 26.72 | 7,059.43 7,059.43 |
| EMPLOYEE INSURANCE 10-510-150 | 32,323.56 .00 | .00 32,323.56 | 3,399.39 8,491.61 | 2,595.88 7,787.64 | .00 26.27 | 23,831.95 23,831.95 |
| AFLAC 10-510-159 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| OFFICE EXPENSE 10-510-210 | 3,150.00 .00 | .00 3,150.00 | .00 607.45 | 164.84 533.26 | .00 19.28 | 2,542.55 2,542.55 |
| OFFICE EQUIPMENT RENTALS 10-510-212 | 8,000.00 .00 | .00 8,000.00 | .00 445.39 | 582.84 2,418.83 | .00 5.57 | 7,554.61 7,554.61 |
| BUILDING EXPENSE - CH 10-510-214 | 10,000.00 .00 | .00 10,000.00 | .00 577.50 | .00 7,400.00 | .00 5.78 | 9,422.50 9,422.50 |
| OFFICE CLEANING 10-510-215 | 6,800.00 .00 | .00 6,800.00 | 375.00 1,500.00 | .00 1,000.00 | .00 22.06 | 5,300.00 5,300.00 |
| OFFICE SUPPLIES 10-510-220 | 5,350.00 .00 | .00 5,350.00 | .00 1,169.71 | 149.77 1,022.01 | .00 21.86 | 4,180.29 4,180.29 |
| DUES AND SUBSCRIPTIONS 10-510-230 | 2,300.00 .00 | .00 2,300.00 | .00 154.98 | 154.43 534.41 | .00 6.74 | 2,145.02 2,145.02 |
| TELEPHONE 10-510-240 | 10,000.00 .00 | .00 10,000.00 | .00 2,070.19 | 732.98 2,200.30 | .00 20.70 | 7,929.81 7,929.81 |
| UNIFORMS 10-510-250 | 900.00 .00 | .00 900.00 | .00 .00 | .00 282.50 | .00 .00 | 900.00 900.00 |

EXPENSE REPORT - ALL FUNDS
 December 2025

| Account Title Number | Appropriation Transfers | Revisions Revised Appro | Per Expense YTD Expense | Prev.Yr Per YTD | Encumbered % Expended YTD | Uncommitted Unexpended |
|---|----------------------------|----------------------------|----------------------------|-----------------------|---------------------------------|---------------------------|
| POSTAGE 10-510-260 | 2,000.00 .00 | .00 2,000.00 | .00 307.03 | 152.19 342.57 | .00 15.35 | 1,692.97 1,692.97 |
| TECHNOWLEDGE/SOFTWARE UPGRADES 10-510-270 | 35,000.00 .00 | .00 35,000.00 | 11,982.97 20,615.20 | 740.80 37,778.43 | .00 58.90 | 14,384.80 14,384.80 |
| RETURNED CHECKS 10-510-280 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| UTILITIES 10-510-290 | 8,500.00 .00 | .00 8,500.00 | .00 1,394.80 | 589.95 2,158.06 | .00 16.41 | 7,105.20 7,105.20 |
| NATIONAL NIGHT EXPENSES 10-510-300 | .00 .00 | .00 .00 | .00 .00 | .00 214.22 | .00 .00 | .00 .00 |
| PROPERTY & LIABILITY INSURANCE 10-510-310 | 20,000.00 .00 | .00 20,000.00 | .00 .00 | .00 14,781.39 | .00 .00 | 20,000.00 20,000.00 |
| WORKERS COMP INSURANCE 10-510-320 | 490.47 .00 | .00 490.47 | .00 381.48 | .00 260.95 | .00 77.78 | 108.99 108.99 |
| BONDING 10-510-330 | 50.00 .00 | .00 50.00 | .00 .00 | .00 .00 | .00 .00 | 50.00 50.00 |
| LEGAL & PROFESSIONAL - ENGINEER 10-510-410 | .00 .00 | .00 .00 | 450.00 -3,976.25 | .00 .00 | .00 .00 | 3,976.25 3,976.25 |
| LEGAL & PROFESSIONAL - LEGAL 10-510-420 | 17,500.00 .00 | .00 17,500.00 | 1,290.00 4,009.50 | 1,708.50 2,995.56 | .00 22.91 | 13,490.50 13,490.50 |
| LEGAL & PROFESSIONAL - COLLECT 10-510-421 | 9,500.00 .00 | .00 9,500.00 | 248.80 824.96 | .00 1,745.76 | .00 8.68 | 8,675.04 8,675.04 |
| FOOD LICENSE EXPENSE 10-510-435 | 6,000.00 .00 | .00 6,000.00 | 425.00 875.00 | 650.00 1,650.00 | .00 14.58 | 5,125.00 5,125.00 |
| EMPLOYEE TRAINING 10-510-450 | 4,500.00 .00 | .00 4,500.00 | .00 1,119.00 | 260.00 540.00 | .00 24.87 | 3,381.00 3,381.00 |
| WCAD COLLECTION FEE 10-510-451 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| WCAC QUARTERLY PAYMENT 10-510-452 | 8,500.00 .00 | .00 8,500.00 | 3,049.31 3,532.58 | 2,258.27 3,922.46 | .00 41.56 | 4,967.42 4,967.42 |
| AUDIT EXPENSE 10-510-460 | 32,000.00 .00 | .00 32,000.00 | .00 .00 | .00 .00 | .00 .00 | 32,000.00 32,000.00 |
| ELECTION EXPENSE 10-510-465 | 2,000.00 .00 | .00 2,000.00 | .00 .00 | .00 554.00 | .00 .00 | 2,000.00 2,000.00 |
| BANK SERVICE CHARGES 10-510-470 | 4,000.00 .00 | .00 4,000.00 | 995.52 1,906.68 | .00 -417.20 | .00 47.67 | 2,093.32 2,093.32 |
| MERCHANT CREDIT CARD FEES 10-510-471 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| CONTRACT LABOR 10-510-475 | 24,000.00 .00 | .00 24,000.00 | 2,000.00 6,000.00 | .00 .00 | .00 25.00 | 18,000.00 18,000.00 |

EXPENSE REPORT - ALL FUNDS
 December 2025

| Account Title Number | Appropriation Transfers | Revisions Revised Appro | Per Expense YTD Expense | Prev.Yr Per YTD | Encumbered % Expended | Uncommitted Unexpended |
|--|----------------------------|----------------------------|----------------------------|-----------------------|--------------------------|---------------------------|
| CONTRACT SERVICES - CSI 10-510-476 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| ADVERTISING 10-510-490 | 900.00 .00 | .00 900.00 | .00 476.66 | .00 82.10 | .00 52.96 | 423.34 423.34 |
| ALARM SERVICES 10-510-495 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| VEHICLE PURCHASE 10-510-600 | .00 .00 | .00 .00 | .00 .00 | .00 20,216.94 | .00 .00 | .00 .00 |
| VEHICLE FUEL 10-510-610 | 800.00 .00 | .00 800.00 | 31.90 159.85 | 23.77 23.77 | .00 19.98 | 640.15 640.15 |
| VEHICLE REPAIR 10-510-620 | 1,000.00 .00 | .00 1,000.00 | .00 440.54 | 216.00 216.00 | .00 44.05 | 559.46 559.46 |
| GENERAL SUPPLIES 10-510-670 | .00 .00 | .00 .00 | .00 .00 | 143.50 174.97 | .00 .00 | .00 .00 |
| EQUIPMENT PURCHASE 10-510-690 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| LIBRARY DONATION 10-510-700 | 1,000.00 .00 | .00 1,000.00 | .00 .00 | .00 .00 | .00 .00 | 1,000.00 1,000.00 |
| CHILD ADVOCACY 10-510-710 | 5,000.00 .00 | .00 5,000.00 | .00 .00 | .00 .00 | .00 .00 | 5,000.00 5,000.00 |
| ANIMAL CONTROL CONTRACT 10-510-720 | 5,000.00 .00 | .00 5,000.00 | 5,000.00 10,000.00 | .00 .00 | .00 200.00 | -5,000.00 -5,000.00 |
| CITY PARK 10-510-755 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| CONTINGENCY FUND 10-510-900 | 96,796.00 .00 | .00 96,796.00 | .00 .00 | .00 .00 | .00 .00 | 96,796.00 96,796.00 |
| MISCELLANEOUS EXPENSE 10-510-920 | 2,500.00 .00 | .00 2,500.00 | 194.00 1,305.26 | .00 102.70 | .00 52.21 | 1,194.74 1,194.74 |
| FELPS EXPENSE 10-510-921 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| HEB SALES TAX EXPENSE 10-510-930 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| HEB PROPERTY TAX EXPENSE 10-510-931 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| WAGES - COURT 10-515-010 | 30,171.96 .00 | .00 30,171.96 | 2,838.72 8,100.79 | 2,507.82 6,822.85 | .00 26.85 | 22,071.17 22,071.17 |
| OVERTIME 10-515-015 | .00 .00 | .00 .00 | .00 .00 | 221.04 221.04 | .00 .00 | .00 .00 |
| PAYROLL TAXES 10-515-110 | 2,308.15 .00 | .00 2,308.15 | 171.26 482.00 | 116.97 447.08 | .00 20.88 | 1,826.15 1,826.15 |

EXPENSE REPORT - ALL FUNDS
 December 2025

| Account Title Number | Appropriation Transfers | Revisions Revised Appro | Per Expense YTD Expense | Prev.Yr Per YTD | Encumbered % Expended YTD | Uncommitted Unexpended |
|--|----------------------------|----------------------------|----------------------------|-------------------------|---------------------------------|---------------------------|
| TMRS 10-515-115 | 1,481.44 .00 | .00 1,481.44 | 113.05 318.18 | 79.81 242.41 | .00 21.48 | 1,163.26 1,163.26 |
| EMPLOYEE INSURANCE 10-515-150 | 20.00 .00 | .00 20.00 | .00 .00 | 2.72 5.44 | .00 .00 | 20.00 20.00 |
| OFFICE EXPENSE 10-515-210 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| OFFICE SUPPLIES 10-515-220 | 150.00 .00 | .00 150.00 | .00 437.81 | .00 .00 | .00 291.87 | -287.81 -287.81 |
| DUES AND SUBSCRIPTIONS 10-515-230 | 200.00 .00 | .00 200.00 | .00 .00 | .00 .00 | .00 .00 | 200.00 200.00 |
| UNIFORMS 10-515-250 | 70.00 .00 | .00 70.00 | .00 .00 | .00 .00 | .00 .00 | 70.00 70.00 |
| COURT TECHNOLOGY 10-515-270 | 692.50 .00 | .00 692.50 | .00 .00 | .00 .00 | .00 .00 | 692.50 692.50 |
| TECHNOLOGY/SOFTWARE UPGRADES 10-515-271 | 3,000.00 .00 | .00 3,000.00 | 360.00 1,080.00 | 260.00 780.00 | .00 36.00 | 1,920.00 1,920.00 |
| WORKERS COMP INSURANCE 10-515-320 | 75.43 .00 | .00 75.43 | .00 42.38 | .00 58.24 | .00 56.18 | 33.05 33.05 |
| PROSECUTOR SERVICES 10-515-415 | 11,000.00 .00 | .00 11,000.00 | 2,170.74 3,956.30 | 860.80 2,165.10 | .00 35.97 | 7,043.70 7,043.70 |
| JURY EXPENSE 10-515-420 | 200.00 .00 | .00 200.00 | -2.66 -10.00 | -2.81 -9.92 | .00 -5.00 | 210.00 210.00 |
| EMPLOYEE TRAINING 10-515-450 | 1,300.00 .00 | .00 1,300.00 | 300.00 300.00 | .00 300.00 | .00 23.08 | 1,000.00 1,000.00 |
| OMNI COLLECTION 10-515-474 | 1,600.00 .00 | .00 1,600.00 | .00 .00 | .00 180.00 | .00 .00 | 1,600.00 1,600.00 |
| STATE COURT COSTS 10-515-550 | 20,000.00 .00 | .00 20,000.00 | .00 14,633.69 | .00 .00 | .00 73.17 | 5,366.31 5,366.31 |
| WAGES - POLICE 10-520-010 | 996,106.06 .00 | .00 996,106.06 | 132,724.48 275,439.08 | 67,382.10 201,817.43 | .00 27.65 | 720,666.98 720,666.98 |
| CONTRACT LABOR 10-520-011 | 22,000.00 .00 | .00 22,000.00 | 600.00 6,200.00 | 4,200.00 5,700.00 | .00 28.18 | 15,800.00 15,800.00 |
| SHIFT DIFFERENTIAL 10-520-012 | 5,200.00 .00 | .00 5,200.00 | 775.00 1,875.00 | 450.00 1,400.00 | .00 36.06 | 3,325.00 3,325.00 |
| OVERTIME 10-520-015 | 25,200.00 .00 | .00 25,200.00 | 547.62 5,107.22 | 2,020.32 8,842.16 | .00 20.27 | 20,092.78 20,092.78 |
| CELL PHONE ALLOWANCE 10-520-020 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| PAYROLL TAXES 10-520-110 | 78,527.71 .00 | .00 78,527.71 | 10,101.61 21,140.15 | 5,204.40 15,810.04 | .00 26.92 | 57,387.56 57,387.56 |

EXPENSE REPORT - ALL FUNDS
 December 2025

| Account Title Number | Appropriation Transfers | Revisions Revised Appro | Per Expense YTD Expense | Prev.Yr Per YTD | Encumbered % Expended YTD | Uncommitted Unexpended |
|--|----------------------------|----------------------------|----------------------------|-----------------------|---------------------------------|---------------------------|
| TMRS 10-520-115 | 50,401.45 .00 | .00 50,401.45 | 6,750.59 14,147.01 | 3,646.30 11,076.43 | .00 28.07 | 36,254.44 36,254.44 |
| EMPLOYEE INSURANCE 10-520-150 | 135,843.28 .00 | .00 135,843.28 | 15,486.11 34,749.32 | 8,900.16 27,442.16 | .00 25.58 | 101,093.96 101,093.96 |
| AFLAC 10-520-159 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| MEDICAL COST 10-520-160 | 3,000.00 .00 | .00 3,000.00 | .00 .00 | .00 .00 | .00 .00 | 3,000.00 3,000.00 |
| OFFICE EXPENSE 10-520-210 | 5,500.00 .00 | .00 5,500.00 | .00 781.01 | 57.65 2,421.89 | .00 14.20 | 4,718.99 4,718.99 |
| OFFICE SUPPLIES 10-520-220 | 4,000.00 .00 | .00 4,000.00 | .00 280.55 | .00 154.09 | .00 7.01 | 3,719.45 3,719.45 |
| BUILDING EXPENSE 10-520-230 | 26,000.00 .00 | .00 26,000.00 | 500.00 1,625.00 | .00 .00 | .00 6.25 | 24,375.00 24,375.00 |
| TELEPHONE 10-520-240 | 15,500.00 .00 | .00 15,500.00 | .00 2,709.98 | 1,556.03 4,557.50 | .00 17.48 | 12,790.02 12,790.02 |
| UNIFORMS 10-520-250 | 13,500.00 .00 | .00 13,500.00 | .00 2,352.07 | 672.46 -786.47 | .00 17.42 | 11,147.93 11,147.93 |
| TECHNOLOGY/SOFTWARE UPGRADES 10-520-270 | 55,000.00 .00 | .00 55,000.00 | 475.00 31,205.09 | 3,079.92 12,225.31 | .00 56.74 | 23,794.91 23,794.91 |
| POLICE EVENTS 10-520-287 | 5,200.00 .00 | .00 5,200.00 | .00 586.61 | .00 .00 | .00 11.28 | 4,613.39 4,613.39 |
| UTILITIES 10-520-290 | 2,000.00 .00 | .00 2,000.00 | .00 896.49 | .00 .00 | .00 44.82 | 1,103.51 1,103.51 |
| PROPERTY & LIABILITY INSURANCE 10-520-310 | 50,000.00 .00 | .00 50,000.00 | .00 .00 | .00 34,939.13 | .00 .00 | 50,000.00 50,000.00 |
| WORKERS COMP INSURANCE 10-520-320 | 38,904.58 .00 | .00 38,904.58 | .00 14,963.00 | .00 19,129.87 | .00 38.46 | 23,941.58 23,941.58 |
| UNEMPLOYMENT TWC 10-520-325 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| BONDING 10-520-330 | 100.00 .00 | .00 100.00 | .00 .00 | .00 .00 | .00 .00 | 100.00 100.00 |
| PROFESSIONAL FEES 10-520-400 | 500.00 .00 | .00 500.00 | .00 129.29 | .00 .00 | .00 25.86 | 370.71 370.71 |
| EMPLOYEE TRAINING 10-520-450 | 9,000.00 .00 | .00 9,000.00 | 900.15 1,117.15 | 68.00 413.00 | .00 12.41 | 7,882.85 7,882.85 |
| LEASE TRAINING EXPENSE 10-520-451 | 750.00 .00 | .00 750.00 | .00 .00 | .00 600.00 | .00 .00 | 750.00 750.00 |
| LEASE FUNDS 10-520-452 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |

EXPENSE REPORT - ALL FUNDS
 December 2025

| Account Title Number | Appropriation Transfers | Revisions Revised Appro | Per Expense YTD Expense | Prev.Yr Per YTD | Encumbered % Expended | Uncommitted Unexpended |
|--|----------------------------|----------------------------|----------------------------|-----------------------|--------------------------|---------------------------|
| CONTRACT SERVICES CAMERA 10-520-476 | 16,000.00 .00 | .00 16,000.00 | .00 .00 | .00 .00 | .00 .00 | 16,000.00 16,000.00 |
| LAB TEST 10-520-477 | 100.00 .00 | .00 100.00 | .00 .00 | .00 .00 | .00 .00 | 100.00 100.00 |
| K-9 CONTRACT LABOR 10-520-478 | 4,000.00 .00 | .00 4,000.00 | .00 75.19 | 396.00 620.99 | .00 1.88 | 3,924.81 3,924.81 |
| COPS LVISD CONTRACT PAY 10-520-479 | 40,000.00 .00 | .00 40,000.00 | 1,452.50 6,860.00 | 332.50 5,740.00 | .00 17.15 | 33,140.00 33,140.00 |
| EVIDENCE SUPPLIES 10-520-480 | 2,000.00 .00 | .00 2,000.00 | .00 .00 | .00 101.35 | .00 .00 | 2,000.00 2,000.00 |
| EXPLORER PROGRAM 10-520-485 | 1,000.00 .00 | .00 1,000.00 | .00 .00 | .00 .00 | .00 .00 | 1,000.00 1,000.00 |
| ADVERTISING 10-520-490 | 600.00 .00 | .00 600.00 | .00 54.13 | .00 290.00 | .00 9.02 | 545.87 545.87 |
| ADVERTISING - PUBLICATIONS 10-520-499 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| VEHICLE PURCHASE 10-520-600 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| VEHICLE FUEL 10-520-610 | 55,000.00 .00 | .00 55,000.00 | 3,458.05 7,025.18 | 2,990.08 9,733.40 | .00 12.77 | 47,974.82 47,974.82 |
| VEHICLE REPAIR 10-520-620 | 52,500.00 .00 | .00 52,500.00 | .00 16,553.05 | 4,392.43 25,661.28 | .00 31.53 | 35,946.95 35,946.95 |
| GENERAL SUPPLIES 10-520-670 | .00 .00 | .00 .00 | .00 215.87 | .00 70.66 | .00 .00 | -215.87 -215.87 |
| EQUIPMENT PURCHASES 10-520-690 | 38,000.00 .00 | .00 38,000.00 | .00 7,916.44 | 605.31 3,027.26 | .00 20.83 | 30,083.56 30,083.56 |
| WILSON COUNTY SOFTWARE 10-520-700 | 4,000.00 .00 | .00 4,000.00 | .00 .00 | .00 .00 | .00 .00 | 4,000.00 4,000.00 |
| WCSO DISPATCH 10-520-910 | 3,000.00 .00 | .00 3,000.00 | .00 3,000.00 | .00 .00 | .00 100.00 | .00 .00 |
| MISCELLANEOUS 10-520-920 | 5,000.00 .00 | .00 5,000.00 | .00 1,031.53 | .00 1,280.62 | .00 20.63 | 3,968.47 3,968.47 |
| WAGES - PUBLIC WORKS 10-530-010 | .00 .00 | .00 .00 | .00 2,152.92 | 6,151.20 18,306.80 | .00 .00 | -2,152.92 -2,152.92 |
| CONTRACT LABOR 10-530-011 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| OVERTIME 10-530-015 | .00 .00 | .00 .00 | .00 .00 | 423.64 695.05 | .00 .00 | .00 .00 |
| PAYROLL TAXES 10-530-110 | .00 .00 | .00 .00 | .00 255.95 | 502.98 1,455.96 | .00 .00 | -255.95 -255.95 |

EXPENSE REPORT - ALL FUNDS
 December 2025

| Account Title Number | Appropriation Transfers | Revisions Revised Appro | Per Expense YTD Expense | Prev.Yr Per YTD | Encumbered % Expended YTD | Uncommitted Unexpended |
|--|----------------------------|----------------------------|----------------------------|-----------------------|---------------------------------|---------------------------|
| TMRS 10-530-115 | .00 .00 | .00 .00 | .00 240.87 | 387.27 832.32 | .00 .00 | -240.87 -240.87 |
| ON CALL PAY 10-530-120 | .00 .00 | .00 .00 | .00 60.00 | .00 .00 | .00 .00 | -60.00 -60.00 |
| EMPLOYEE INSURANCE 10-530-150 | .00 .00 | .00 .00 | .00 188.86 | 370.84 944.24 | .00 .00 | -188.86 -188.86 |
| AFLAC 10-530-159 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| OFFICE EXPENSE 10-530-210 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| BUILDING MAINTENANCE PW 10-530-214 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| OFFICE SUPPLIES 10-530-220 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| TELEPHONE 10-530-240 | .00 .00 | .00 .00 | .00 .00 | 280.80 854.09 | .00 .00 | .00 .00 |
| UNIFORMS 10-530-250 | .00 .00 | .00 .00 | .00 .00 | 155.24 493.73 | .00 .00 | .00 .00 |
| PROPERTY & LIABILITY INSURNACE 10-530-310 | .00 .00 | .00 .00 | .00 .00 | .00 18,002.38 | .00 .00 | .00 .00 |
| WORKERS COMP INSURANCE 10-530-320 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| EMPLOYEE TRAINING 10-530-450 | .00 .00 | .00 .00 | .00 .00 | .00 104.47 | .00 .00 | .00 .00 |
| VEHICLE FUEL 10-530-610 | .00 .00 | .00 .00 | .00 .00 | 1,090.09 3,529.41 | .00 .00 | .00 .00 |
| VEHICLE REPAIR 10-530-620 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| REPAIR AND MAINTENANCE 10-530-655 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| TOOLS 10-530-660 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| STREET REPAIR 10-530-665 | .00 .00 | .00 .00 | .00 .00 | 390.00 5,353.00 | .00 .00 | .00 .00 |
| GENERAL SUPPLIES 10-530-670 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| LANDSCAPE 10-530-680 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| EQUIPMENT 10-530-690 | .00 .00 | .00 .00 | .00 .00 | .00 2,878.86 | .00 .00 | .00 .00 |

EXPENSE REPORT - ALL FUNDS
 December 2025

| Account Title Number | Appropriation Transfers | Revisions Revised Appro | Per Expense YTD Expense | Prev.Yr Per YTD | Encumbered % Expended | Uncommitted Unexpended |
|--|----------------------------|----------------------------|----------------------------|-----------------------|--------------------------|---------------------------|
| EQUIPMENT - BIG ITEMS 10-530-791 | .00 .00 | .00 .00 | .00 .00 | 6,333.33 6,333.33 | .00 .00 | .00 .00 |
| MISCELLANEOUS EXPENSE 10-530-920 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| ENGINEERING FEES 10-530-930 | .00 .00 | .00 .00 | .00 .00 | .00 2,933.90 | .00 .00 | .00 .00 |
| WAGES 10-550-010 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| PAYROLL TAXES 10-550-110 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| TMRS 10-550-115 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| EMPLOYEE INSURANCE 10-550-150 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| PROPERTY & LIABILITY INSURANCE 10-550-310 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| WORKERS COMP 10-550-320 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| WAGES - PARK DEPARTMENT 10-580-010 | 85,285.20 .00 | .00 85,285.20 | 9,505.10 23,345.03 | 6,113.60 18,195.20 | .00 27.37 | 61,940.17 61,940.17 |
| OVERTIME 10-580-015 | 4,000.00 .00 | .00 4,000.00 | 89.12 220.82 | 350.91 1,046.94 | .00 5.52 | 3,779.18 3,779.18 |
| PAYROLL TAXES 10-580-110 | 6,830.32 .00 | .00 6,830.32 | 744.24 1,817.00 | 494.54 1,476.62 | .00 26.60 | 5,013.32 5,013.32 |
| TMRS 10-580-115 | 4,383.90 .00 | .00 4,383.90 | 491.31 1,200.85 | 442.92 1,463.09 | .00 27.39 | 3,183.05 3,183.05 |
| EMPLOYEE INSURANCE 10-580-150 | 21,549.04 .00 | .00 21,549.04 | 2,266.26 6,043.36 | 2,225.04 6,675.12 | .00 28.04 | 15,505.68 15,505.68 |
| TELEPHONE 10-580-240 | 900.00 .00 | .00 900.00 | .00 170.61 | 86.54 259.56 | .00 18.96 | 729.39 729.39 |
| UNIFORMS 10-580-250 | 2,000.00 .00 | .00 2,000.00 | .00 120.51 | 319.52 458.34 | .00 6.03 | 1,879.49 1,879.49 |
| UTILITIES - PARK 10-580-290 | 11,400.00 .00 | .00 11,400.00 | .00 2,043.98 | 1,038.86 3,154.14 | .00 17.93 | 9,356.02 9,356.02 |
| PROPERTY & LIABILITY INSURANCE 10-580-310 | 6,000.00 .00 | .00 6,000.00 | .00 .00 | .00 .00 | .00 .00 | 6,000.00 6,000.00 |
| WORKERS COMP INSURANCE 10-580-320 | 438.05 .00 | .00 438.05 | .00 1,587.00 | .00 213.12 | .00 362.29 | -1,148.95 -1,148.95 |
| EMPLOYEE TRAINING 10-580-450 | 500.00 .00 | .00 500.00 | .00 .00 | .00 .00 | .00 .00 | 500.00 500.00 |

EXPENSE REPORT - ALL FUNDS
 December 2025

| Account Title Number | Appropriation Transfers | Revisions Revised Appro | Per Expense YTD Expense | Prev.Yr Per YTD | Encumbered % Expended YTD | Uncommitted Unexpended |
|--|----------------------------|----------------------------|----------------------------|-----------------------|---------------------------------|---------------------------|
| CAPITAL OUTLAY- PARK 10-580-500 | 112,500.00 .00 | .00 112,500.00 | 60,214.59 67,714.59 | .00 .00 | .00 60.19 | 44,785.41 44,785.41 |
| VEHICLE PURCHASE 10-580-600 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| VEHICLE FUEL 10-580-610 | 5,500.00 .00 | .00 5,500.00 | 287.12 406.44 | 370.81 1,045.92 | .00 7.39 | 5,093.56 5,093.56 |
| VEHICLE REPAIR 10-580-620 | 6,000.00 .00 | .00 6,000.00 | .00 632.67 | 1,275.62 4,043.21 | .00 10.54 | 5,367.33 5,367.33 |
| REPAIR AND MAINTENANCE 10-580-655 | 13,900.00 .00 | .00 13,900.00 | .00 11,083.07 | 58.55 58.55 | .00 79.73 | 2,816.93 2,816.93 |
| TOOLS 10-580-660 | 1,000.00 .00 | .00 1,000.00 | .00 41.98 | .00 751.48 | .00 4.20 | 958.02 958.02 |
| CITY PARK SUPPLIES 10-580-670 | 5,500.00 .00 | .00 5,500.00 | .00 520.09 | 478.75 1,381.41 | .00 9.46 | 4,979.91 4,979.91 |
| PARK EQUIPMENT 10-580-690 | 19,500.00 .00 | .00 19,500.00 | .00 634.07 | 7,178.20 9,466.00 | .00 3.25 | 18,865.93 18,865.93 |
| PARK- CHRISTMAS 10-580-695 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| PARK GRANT ITEMS 10-580-791 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| CAPITAL OUTLAY 10-800-100 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| TRANSFER OUT 10-900-200 | .00 .00 | .00 .00 | .00 -603.67 | .00 .00 | .00 .00 | 603.67 603.67 |
| DRAINAGE PROJECT 11-500-100 | 500,000.00 .00 | .00 500,000.00 | 3,299.00 29,568.18 | 2,709.00 2,709.00 | .00 5.91 | 470,431.82 470,431.82 |
| ENGINEERING FEE 11-510-100 | 50,000.00 .00 | .00 50,000.00 | .00 .00 | .00 .00 | .00 .00 | 50,000.00 50,000.00 |
| BANK SERVICE CHARGES 11-510-470 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| WAGES - MDD 12-500-010 | 118,045.20 .00 | .00 118,045.20 | 13,082.83 30,370.27 | 4,265.56 12,877.36 | .00 25.73 | 87,674.93 87,674.93 |
| OVERTIME 12-500-015 | 2,000.00 .00 | .00 2,000.00 | .00 .00 | .00 .00 | .00 .00 | 2,000.00 2,000.00 |
| CAR & CELL PHONE ALLOWANCE 12-500-020 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| PAYROLL TAXES 12-500-050 | 7,537.76 .00 | .00 7,537.76 | 1,000.83 2,323.30 | 326.31 985.11 | .00 30.82 | 5,214.46 5,214.46 |
| SOCIAL SECURITY TAXES 12-500-110 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |

EXPENSE REPORT - ALL FUNDS
 December 2025

| Account Title Number | Appropriation Transfers | Revisions Revised Appro | Per Expense YTD Expense | Prev.Yr Per YTD | Encumbered % Expended YTD | Uncommitted Unexpended |
|--|----------------------------|----------------------------|----------------------------|------------------------|---------------------------------|---------------------------|
| TMRS 12-500-115 | 4,837.96 .00 | .00 4,837.96 | 660.69 1,533.71 | 222.66 672.20 | .00 31.70 | 3,304.25 3,304.25 |
| EMPLOYEE INSURANCE 12-500-150 | 21,549.04 .00 | .00 21,549.04 | 2,266.26 5,287.94 | 55.88 167.64 | .00 24.54 | 16,261.10 16,261.10 |
| OFFICE SUPPLIES 12-500-220 | 4,000.00 .00 | .00 4,000.00 | 51.31 1,967.64 | 164.25 274.81 | .00 49.19 | 2,032.36 2,032.36 |
| SUBSCRIPTIONS 12-500-230 | 17,600.00 .00 | .00 17,600.00 | .00 13,733.17 | 67.05 13,824.12 | .00 78.03 | 3,866.83 3,866.83 |
| NEWS PUBLICATIONS/SUBSCRIPTION 12-500-231 | .00 .00 | .00 .00 | .00 .00 | .00 430.38 | .00 .00 | .00 .00 |
| TELEPHONE 12-500-240 | 800.00 .00 | .00 800.00 | .00 293.09 | 43.27 129.78 | .00 36.64 | 506.91 506.91 |
| IT SERVICES 12-500-270 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| PROPERTY & LIABILITY INSURANCE 12-500-310 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| WORKERS COMP INSURANCE 12-500-320 | 246.33 .00 | .00 246.33 | .00 84.76 | .00 56.13 | .00 34.41 | 161.57 161.57 |
| FACILITY & OVERHEAD COST TO GF 12-500-400 | 60,000.00 .00 | .00 60,000.00 | .00 .00 | .00 .00 | .00 .00 | 60,000.00 60,000.00 |
| ENGINEERING 12-500-410 | 5,000.00 .00 | .00 5,000.00 | .00 .00 | .00 .00 | .00 .00 | 5,000.00 5,000.00 |
| LEGAL 12-500-420 | 3,000.00 .00 | .00 3,000.00 | .00 371.00 | .00 115.00 | .00 12.37 | 2,629.00 2,629.00 |
| EQUIPMENT EXPENSE 12-500-430 | 63,785.00 .00 | .00 63,785.00 | .00 10,290.35 | 19,507.46 19,507.46 | .00 16.13 | 53,494.65 53,494.65 |
| TRAINING/CONFERENCE/TRAVEL 12-500-450 | 5,000.00 .00 | .00 5,000.00 | .00 1,137.25 | 800.00 3,800.00 | .00 22.75 | 3,862.75 3,862.75 |
| BUSINESS RECRUITMENT 12-500-455 | 500.00 .00 | .00 500.00 | .00 .00 | .00 .00 | .00 .00 | 500.00 500.00 |
| ECONOMIC DEVELOPMENT 12-500-456 | 6,000.00 .00 | .00 6,000.00 | .00 .00 | .00 .00 | .00 .00 | 6,000.00 6,000.00 |
| EVENT PLANNING 12-500-460 | 250,000.00 .00 | .00 250,000.00 | 29,537.26 57,135.50 | 2,825.80 22,177.37 | .00 22.85 | 192,864.50 192,864.50 |
| COMMUNITY PROGRAMS 12-500-465 | 6,700.00 .00 | .00 6,700.00 | .00 .00 | .00 .00 | .00 .00 | 6,700.00 6,700.00 |
| ECONOMIC DEVELOPMENT PROJECT 12-500-470 | .00 .00 | .00 .00 | .00 4,299.50 | .00 .00 | .00 .00 | -4,299.50 -4,299.50 |
| CONSULTING/DEVELOPMENT/PLAN 12-500-475 | 300,000.00 .00 | .00 300,000.00 | .00 .00 | .00 33,887.08 | .00 .00 | 300,000.00 300,000.00 |

EXPENSE REPORT - ALL FUNDS
December 2025A12010 Page 12
Expense- ALL FUNDS
01/07/2025 02:19 PM
Section 4, Item C. 025

| Account Title Number | Appropriation Transfers | Revisions Revised Appro | Per Expense YTD Expense | Prev.Yr Per YTD | Encumbered % Expended YTD | Uncommitted Unexpended |
|--|----------------------------|----------------------------|----------------------------|------------------------|---------------------------------|---------------------------|
| ADVERTISING 12-500-476 | 10,000.00 .00 | .00 10,000.00 | .00 198.94 | 120.00 360.16 | .00 1.99 | 9,801.06 9,801.06 |
| FACADE/BEAR GRANTS 12-500-477 | 50,000.00 .00 | .00 50,000.00 | .00 1,000.00 | .00 .00 | .00 2.00 | 49,000.00 49,000.00 |
| TRAFFIC STUDY 12-500-478 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| COVID-19 RELIEF 12-500-479 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| CONTINGENCY 12-500-500 | 111,487.60 .00 | .00 111,487.60 | .00 .00 | .00 .00 | .00 .00 | 111,487.60 111,487.60 |
| VEHICLE PURCHASE 12-500-600 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| PD BUILDING LOAN 2025 12-500-700 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| OVERTIME 12-510-015 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| CAPITAL OUTLAY 12-800-100 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| TRANSFER OUT 12-900-200 | .00 .00 | .00 .00 | 37,626.53 92,051.13 | 12,666.66 12,666.66 | .00 .00 | -92,051.13 -92,051.13 |
| STREET REPAIR 14-500-100 | 320,000.00 .00 | .00 320,000.00 | .00 .00 | 53,721.94 .00 | .00 .00 | 320,000.00 320,000.00 |
| STREET CONTINGENCY 14-500-110 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| PROFESSIONAL - ENGINEERING 14-500-410 | 15,000.00 .00 | .00 15,000.00 | .00 .00 | .00 .00 | .00 .00 | 15,000.00 15,000.00 |
| MISCELLANEOUS EXPENSE 14-500-920 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| CAPITAL OUTLAY 14-800-100 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| HOTEL ABATEMENT EXPENSE 15-500-200 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| TRANSFER TO MDD 15-500-201 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| MISC EXPENSE 15-500-210 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| BANK SERVICE CHARGES 15-510-470 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| MISC POLICE EXPENSE 16-500-100 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |

EXPENSE REPORT - ALL FUNDS
 December 2025

| Account Title Number | Appropriation Transfers | Revisions Revised Appro | Per Expense YTD Expense | Prev.Yr Per YTD | Encumbered % Expended YTD | Uncommitted Unexpended |
|--|----------------------------|----------------------------|----------------------------|------------------------|---------------------------------|---------------------------|
| CAPITAL OUTLAY 16-800-100 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| GENERAL - CARE ACT GRANT EXPEN 18-500-100 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| PD - AACOG COVID GRANT EXPENSE 18-510-100 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| PD - AACOG BODY ARMOUR EXPENSE 18-515-100 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| PD AACOG TRAINING/ AED GRANT 18-516-100 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| PD/FIRE RADIO GRANT/ SHIELDS 18-517-100 | .00 .00 | .00 .00 | .00 .00 | 76,641.20 76,641.20 | .00 .00 | .00 .00 |
| PARK - GRANT EXPENSES 18-520-100 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| GVEC POWER UP GRANT EXPENSES 18-530-100 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| FEMA COVID RECOVERY EXPENSES 18-540-100 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| PW CARES ACT GRANT 18-550-100 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| SAFETY GRANT 18-560-100 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| ACOG 2023 GRANT PD 18-570-100 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| CAPITAL OUTLAY 18-800-100 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| TRANSFER OUT 18-900-200 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| 2017 REFUNDING PRINCIPAL 20-100-104 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| 2017 REFUNDING INTEREST 20-100-105 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| SARA LOAN PRINCIPAL 20-100-106 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| SARA LOAN INTEREST 20-100-107 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| 2016 SERIES PRINCIPAL 20-100-108 | 150,000.00 .00 | .00 150,000.00 | .00 .00 | .00 .00 | .00 .00 | 150,000.00 150,000.00 |
| 2016 SERIER INTEREST 20-100-109 | 77,700.00 .00 | .00 77,700.00 | .00 .00 | .00 .00 | .00 .00 | 77,700.00 77,700.00 |

EXPENSE REPORT - ALL FUNDS
December 2025

| Account Title Number | Appropriation Transfers | Revisions Revised Appro | Per Expense YTD Expense | Prev.Yr Per YTD | Encumbered % Expended | Uncommitted Unexpended |
|--|----------------------------|----------------------------|----------------------------|------------------------|--------------------------|---------------------------|
| 2016 SERIES BOND- ADMIN FEE 20-100-110 | 450.00 .00 | .00 450.00 | .00 .00 | .00 .00 | .00 .00 | 450.00 450.00 |
| 2024 SERIES PRINCIPAL 20-100-111 | 65,000.00 .00 | .00 65,000.00 | 65,000.00 65,000.00 | .00 .00 | .00 100.00 | .00 .00 |
| 2024 SERIES INTEREST 20-100-112 | 46,775.00 .00 | .00 46,775.00 | 23,875.00 23,875.00 | .00 .00 | .00 51.04 | 22,900.00 22,900.00 |
| 2024 SERIES BOND- ADMIN FEE 20-100-113 | 450.00 .00 | .00 450.00 | 250.00 250.00 | .00 .00 | .00 55.56 | 200.00 200.00 |
| BOND OBLIG 2003 SERIES - PRIN 20-800-800 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| BOND OBLIG 2003 SERIES - INT 20-800-810 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| BOND OBLIG 2003 SERIES - ADMIN 20-800-820 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| LEASE PROCEED (TRANSFER OUT) 20-800-830 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| MISCELLANEOUS 20-800-840 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| COURT BAILIFF 25-500-100 | 200.00 .00 | .00 200.00 | .00 .00 | .00 .00 | .00 .00 | 200.00 200.00 |
| BUILDING SECURITY 25-500-200 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| ALARM SERVICES 25-900-100 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| CONTINGENCY 25-900-110 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| MISCELLANEOUS EXPENSE 25-900-920 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| ANNUAL SOFTWARE MAINTENANCE 35-900-100 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| MISCELLANEOUS EXPENSE 35-900-920 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| CONTINGENCY 40-500-500 | 130,281.77 .00 | .00 130,281.77 | 82,523.86 82,523.86 | .00 .00 | .00 63.34 | 47,757.91 47,757.91 |
| WAGES 40-540-010 | 328,002.20 .00 | .00 328,002.20 | 35,077.13 77,417.37 | 12,332.80 36,704.40 | .00 23.60 | 250,584.83 250,584.83 |
| OVERTIME 40-540-015 | 16,000.00 .00 | .00 16,000.00 | 1,515.56 3,991.90 | 312.88 1,196.32 | .00 24.95 | 12,008.10 12,008.10 |
| CALL DUTY: WAGES 40-540-017 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |

EXPENSE REPORT - ALL FUNDS
 December 2025

| Account Title Number | Appropriation Transfers | Revisions Revised Appro | Per Expense YTD Expense | Prev.Yr Per YTD | Encumbered % Expended | Uncommitted Unexpended |
|---|----------------------------|----------------------------|----------------------------|-----------------------|--------------------------|---------------------------|
| PAYROLL TAXES 40-540-110 | 26,316.17 .00 | .00 26,316.17 | 2,703.34 5,919.36 | 949.49 2,852.55 | .00 22.49 | 20,396.81 20,396.81 |
| CALL DUTY WAGES 40-540-112 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| TMRS 40-540-115 | 16,890.51 .00 | .00 16,890.51 | 1,847.97 3,943.38 | 510.55 1,679.28 | .00 23.35 | 12,947.13 12,947.13 |
| CALL DUTY TMRS 40-540-116 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| CALL DUTY TAXES 40-540-117 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| ON CALL PAY 40-540-120 | 1,600.00 .00 | .00 1,600.00 | 180.00 360.00 | .00 180.00 | .00 22.50 | 1,240.00 1,240.00 |
| EMPLOYEE INSURANCE 40-540-150 | 64,647.12 .00 | .00 64,647.12 | 6,798.78 14,730.68 | 2,225.04 6,877.67 | .00 22.79 | 49,916.44 49,916.44 |
| AFLAC 40-540-159 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| OFFICE EXPENSE 40-540-210 | 1,750.00 .00 | .00 1,750.00 | .00 27.50 | .00 331.29 | .00 1.57 | 1,722.50 1,722.50 |
| OFFICE SUPPLIES 40-540-220 | .00 .00 | .00 .00 | .00 393.60 | .00 .00 | .00 .00 | -393.60 -393.60 |
| DUES AND SUBSCRIPTIONS 40-540-230 | 4,000.00 .00 | .00 4,000.00 | .00 .00 | .00 .00 | .00 .00 | 4,000.00 4,000.00 |
| TELEPHONE 40-540-240 | 7,500.00 .00 | .00 7,500.00 | 542.84 2,147.52 | .00 941.82 | .00 28.63 | 5,352.48 5,352.48 |
| UNIFORMS 40-540-250 | 5,000.00 .00 | .00 5,000.00 | .00 475.56 | .00 .00 | .00 9.51 | 4,524.44 4,524.44 |
| POSTAGE 40-540-260 | 3,500.00 .00 | .00 3,500.00 | .00 1,273.75 | .00 1,000.00 | .00 36.39 | 2,226.25 2,226.25 |
| TECHNOLOGY/SOFTWARE UPGRADES 40-540-270 | 16,400.00 .00 | .00 16,400.00 | .00 9,068.00 | .00 .00 | .00 55.29 | 7,332.00 7,332.00 |
| RETURNED CHECK 40-540-280 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| DEPOSIT REFUND 40-540-281 | .00 .00 | .00 .00 | 35.26 421.06 | 334.98 1,104.41 | .00 .00 | -421.06 -421.06 |
| BAD DEBT 40-540-283 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| APPLIED DEPOSIT REIMBURSEMENT 40-540-284 | .00 .00 | .00 .00 | 204.07 1,618.42 | 543.75 1,735.52 | .00 .00 | -1,618.42 -1,618.42 |
| UTILITIES 40-540-290 | 95,000.00 .00 | .00 95,000.00 | .00 20,182.10 | 7,381.77 25,787.82 | .00 21.24 | 74,817.90 74,817.90 |

EXPENSE REPORT - ALL FUNDS
 December 2025

| Account Title Number | Appropriation Transfers | Revisions Revised Appro | Per Expense YTD Expense | Prev.Yr Per YTD | Encumbered % Expended | Uncommitted Unexpended |
|---|----------------------------|----------------------------|----------------------------|-------------------------|--------------------------|---------------------------|
| PROPERTY & LIABILITY INSURANCE 40-540-310 | 57,700.00 .00 | .00 57,700.00 | .00 .00 | .00 .00 | .00 .00 | 57,700.00 57,700.00 |
| WORKERS COMP INSURANCE 40-540-320 | 2,758.83 .00 | .00 2,758.83 | .00 4,780.00 | .00 1,901.69 | .00 173.26 | -2,021.17 -2,021.17 |
| PROFESSIONAL FEES 40-540-400 | 4,000.00 .00 | .00 4,000.00 | .00 .00 | .00 .00 | .00 .00 | 4,000.00 4,000.00 |
| LEGAL & PROFESSIONAL - ENGINEER 40-540-410 | 70,000.00 .00 | .00 70,000.00 | 5,682.50 18,263.80 | .00 .00 | .00 26.09 | 51,736.20 51,736.20 |
| PERMITS & INSPECTIONS 40-540-411 | 6,000.00 .00 | .00 6,000.00 | .00 4,071.33 | .00 3,916.86 | .00 67.86 | 1,928.67 1,928.67 |
| EMPLOYEE TRAINING & LICENSING 40-540-450 | 6,700.00 .00 | .00 6,700.00 | .00 3,813.97 | .00 1,514.31 | .00 56.92 | 2,886.03 2,886.03 |
| CRWA MEETING REIMBURSEMENT 40-540-455 | 300.00 .00 | .00 300.00 | .00 .00 | .00 .00 | .00 .00 | 300.00 300.00 |
| AUDIT EXPENSE 40-540-460 | 9,400.00 .00 | .00 9,400.00 | .00 .00 | .00 .00 | .00 .00 | 9,400.00 9,400.00 |
| BANK SERVICE CHARGES 40-540-470 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| PAYCLIX EXPENSE 40-540-471 | 12,000.00 .00 | .00 12,000.00 | 1,836.87 5,488.24 | 1,403.00 4,005.43 | .00 45.74 | 6,511.76 6,511.76 |
| ADVERTISING 40-540-490 | 3,000.00 .00 | .00 3,000.00 | .00 .00 | .00 519.62 | .00 .00 | 3,000.00 3,000.00 |
| INFRASTRUCTURE REPAIR 40-540-525 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| VEHICLE FUEL 40-540-610 | 20,500.00 .00 | .00 20,500.00 | 1,367.65 2,587.45 | .00 .00 | .00 12.62 | 17,912.55 17,912.55 |
| VEHICLE REPAIR 40-540-620 | 16,000.00 .00 | .00 16,000.00 | .00 6,200.18 | 1,112.48 7,137.64 | .00 38.75 | 9,799.82 9,799.82 |
| TOOLS 40-540-660 | 3,100.00 .00 | .00 3,100.00 | .00 .00 | .00 .00 | .00 .00 | 3,100.00 3,100.00 |
| EQUIPMENT 40-540-690 | 15,000.00 .00 | .00 15,000.00 | .00 185.94 | .00 .00 | .00 1.24 | 14,814.06 14,814.06 |
| GARBAGE COLLECTION EXPENSE 40-540-710 | 350,000.00 .00 | .00 350,000.00 | .00 71,860.89 | 35,323.95 102,495.48 | .00 20.53 | 278,139.11 278,139.11 |
| SALES TAX EXPENSE 40-540-720 | .00 .00 | .00 .00 | 2,889.32 8,415.28 | 2,651.35 5,345.54 | .00 .00 | -8,415.28 -8,415.28 |
| VALVE REPAIR 40-540-805 | 5,000.00 .00 | .00 5,000.00 | .00 .00 | .00 .00 | .00 .00 | 5,000.00 5,000.00 |
| SUPPLIES AND REPAIRS 40-540-810 | 323,500.00 .00 | .00 323,500.00 | 33,037.09 57,326.08 | 3,287.07 47,936.54 | .00 17.72 | 266,173.92 266,173.92 |

EXPENSE REPORT - ALL FUNDS
December 2025A12010 Page 17
Expense- ALL FUNDS
01/07/2026 02:19 PM
Section 4, Item C. 025

| Account Title Number | Appropriation Transfers | Revisions Revised Appro | Per Expense YTD Expense | Prev.Yr Prev.Yr | Per YTD | Encumbered % Expended | Uncommitted Unexpended |
|--|----------------------------|----------------------------|----------------------------|------------------------|---------------|--------------------------|---------------------------|
| WWTP OPERATION 40-540-820 | 150,000.00 .00 | .00 150,000.00 | 12,274.00 39,288.21 | 12,797.13 47,410.36 | .00 26.19 | .00 26.19 | 110,711.79 110,711.79 |
| METER REPLACEMENT 40-540-825 | 100,000.00 .00 | .00 100,000.00 | 5,055.91 17,267.83 | 8,270.17 68,662.27 | .00 17.27 | .00 17.27 | 82,732.17 82,732.17 |
| WATER ANALYSIS LAB 40-540-830 | 15,000.00 .00 | .00 15,000.00 | 824.00 1,688.00 | 784.00 4,867.00 | .00 11.25 | .00 11.25 | 13,312.00 13,312.00 |
| CHEMICALS 40-540-840 | 30,000.00 .00 | .00 30,000.00 | 270.00 5,671.63 | 2,624.95 9,696.07 | .00 18.91 | .00 18.91 | 24,328.37 24,328.37 |
| BULK WATER PURCHASE 40-540-880 | 50,000.00 .00 | .00 50,000.00 | 1,997.61 10,839.40 | 1,925.02 28,476.04 | .00 21.68 | .00 21.68 | 39,160.60 39,160.60 |
| LINE USE AND ADMIN 40-540-885 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| WATER PROJECT CONTINGENCY 40-540-889 | 15,392.00 .00 | .00 15,392.00 | 15,392.00 15,392.00 | .00 .00 | .00 100.00 | .00 .00 | .00 .00 |
| WELL PROJECTS 40-540-901 | 175,000.00 .00 | .00 175,000.00 | 5,491.70 30,424.70 | 38,910.00 56,497.55 | .00 17.39 | .00 17.39 | 144,575.30 144,575.30 |
| LAND LEASE 40-540-902 | 45,000.00 .00 | .00 45,000.00 | .00 27,998.10 | .00 .00 | .00 62.22 | .00 62.22 | 17,001.90 17,001.90 |
| EQUIPMENT PURCHASE 40-540-906 | 59,500.00 .00 | .00 59,500.00 | .00 45,676.14 | 1,116.00 1,116.00 | .00 76.77 | .00 76.77 | 13,823.86 13,823.86 |
| DEPRECIATION 40-540-908 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| C OF O 2011 PRINCIPAL 40-540-909 | .00 .00 | .00 .00 | .00 .00 | .00 313,000.00 | .00 .00 | .00 .00 | .00 .00 |
| SARA LOAN PRINCIPAL 40-540-910 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| W & S 1975 BOND PRINCIPAL 40-540-911 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| C OF O 2011 INTEREST 40-540-912 | .00 .00 | .00 .00 | .00 .00 | .00 1,024.72 | .00 .00 | .00 .00 | .00 .00 |
| SARA LOAN INTEREST 40-540-913 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| W & S 1975 INTEREST 40-540-914 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| W & S 1975 BOND ADMIN FEE 40-540-915 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| BOND ISSUE COST 40-540-916 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| 2016 SERIES BOND PAYMENT 40-540-916 - | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |

EXPENSE REPORT - ALL FUNDS
December 2025A12010 Page 18
Expense- ALL FUNDS
01/07/2026 02:19 PM
Section 4, Item C. 025

| Account Title Number | Appropriation Transfers | Revisions Revised Appro | Per Expense YTD Expense | Prev.Yr Per YTD | Encumbered % Expended YTD | Uncommitted Unexpended |
|--|----------------------------|----------------------------|----------------------------|-----------------------|---------------------------------|---------------------------|
| 2016 SERIES - INTEREST PAYMENT 40-540-917 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| 2016 SERIES BOND - ADMIN FEE 40-540-918 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| 2017 REFUNDING/INTEREST 40-540-919 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| MISCELLANEOUS EXPENSE 40-540-920 | 8,000.00 .00 | .00 8,000.00 | .00 -416.03 | .00 4,500.00 | .00 -5.20 | 8,416.03 8,416.03 |
| CAPITAL OUTLAY 40-599-500 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| WATER METERS 41-500-100 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| WATER LINE REPLACEMENT 41-510-100 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| ENGINEERING - WATER LINE 41-510-115 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| WELL #7 PROJECT 41-520-100 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| ENGINEERING - WATER WELL #7 41-520-115 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| MISC - WATER WELL #7 41-520-120 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| ELEVATED TOWER CONSTRUCTION 41-530-100 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| ELEVATED TOWER CONSTRUCTION 41-530-101 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| ELEVATED TOWER MISC/CONTINGENC 41-530-110 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| ELEVATED TOWER LEGAL/ACQUIS 41-530-111 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| ENG - ELEVATED WATER TOWER 41-530-115 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| ELEVATED TOWER 41-530-116 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| Water/Filter Plant Line 41-540-100 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| Water/Filter Plant Misc 41-540-110 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| Water/Filter Plant Engineer 41-540-115 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |

EXPENSE REPORT - ALL FUNDS
December 2025

| Account Title Number | Appropriation Transfers | Revisions Revised Appro | Per Expense YTD Expense | Prev.Yr Prev.Yr | Per YTD | Encumbered % Expended | Uncommitted Unexpended |
|---------------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|--------------|--------------------------|---------------------------|
| UNFUNDED HWY 87 PROJECT 50-500-200 | .00 .00 | .00 .00 | 77,573.84 77,573.84 | .00 .00 | .00 .00 | .00 .00 | -77,573.84 -77,573.84 |
| WELL PROJECT 50-540-100 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| TRANSFER OUT 51-500-200 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| SEWER IMPACT PROJECTS 51-500-300 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| TRANSFER OUT 51-900-200 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 |
| Grand Total:: | 7,432,697.99 .00 | .00 7,432,697.99 | 786,600.71 1,773,597.38 | 571,311.72 1,765,644.92 | .00 23.86 | .00 5,659,100.61 | |

REVENUE REPORT - ALL FUNDS
 December 2025

| Account Title Number | BUDGET | NET REVISIONS TOTAL BUDGET | MTD REVENUE YTD REVENUE | PREV YR MTD PREV YR YTD | % COL YTD % COL LYTD | UNCOLLECTED BAL |
|---|------------|-------------------------------|----------------------------|----------------------------|-------------------------|-----------------|
| AD VALORUM TAXES - CURRENT 10-400-010 | 615,596.00 | .00 615,596.00 | 75,368.05 283,337.66 | 78,819.64 270,373.25 | 46.03 76.59 | 332,258.34 |
| AD VALORUM TAXES - DELINQUENT 10-400-015 | 5,000.00 | .00 5,000.00 | .00 .00 | .00 .00 | .00 .00 | 5,000.00 |
| AD VALORUM TAXES - ATT FEES 10-400-020 | 750.00 | .00 750.00 | .00 .00 | .00 .00 | .00 .00 | 750.00 |
| AD VALORUM TAXES - PEN & INT 10-400-025 | 2,000.00 | .00 2,000.00 | 31.75 60.80 | 155.82 306.09 | 3.04 12.14 | 1,939.20 |
| AD VALORUM TAXES - TAX CERT 10-400-030 | 33.00 | .00 33.00 | .00 21.51 | .00 .00 | 65.18 .00 | 11.49 |
| HEB PROPERTY TAX 10-400-035 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| POLICE CAR LOAN - GOV CAPITAL 10-400-040 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| BALL FIELD USAGE 10-400-049 | 2,200.00 | .00 2,200.00 | .00 490.00 | 570.00 1,745.00 | 22.27 62.77 | 1,710.00 |
| PARK USE INCOME 10-400-050 | 2,200.00 | .00 2,200.00 | 375.00 1,680.00 | 100.00 420.00 | 76.36 18.96 | 520.00 |
| PARK GRANT REIMBURSEMENT 10-400-051 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| CUSTOMER SERVICE INSPECTIONS 10-400-055 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| FOOD LICENSE INCOME 10-400-060 | 25,000.00 | .00 25,000.00 | 2,800.00 4,200.00 | 2,000.00 3,350.00 | 16.80 15.93 | 20,800.00 |
| PERMITS 10-400-065 | 100,000.00 | .00 100,000.00 | 2,410.86 13,707.55 | 2,829.20 5,648.84 | 13.71 11.51 | 86,292.45 |
| VARIANCE, ZONING, SUP REQUEST 10-400-066 | 1,500.00 | .00 1,500.00 | .00 1,000.00 | .00 .00 | 66.67 .00 | 500.00 |
| CREDIT CARD REWARD REVENUE 10-400-070 | 15,000.00 | .00 15,000.00 | 4,251.51 4,251.51 | 8,800.49 8,800.49 | 28.34 60.18 | 10,748.49 |
| CONTRACTOR REGISTRATION 10-400-071 | 5,000.00 | .00 5,000.00 | 200.00 500.00 | 400.00 1,400.00 | 10.00 25.45 | 4,500.00 |
| FELPS REBATE REVENUE 10-400-075 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| INTEREST INCOME 10-400-080 | 30,000.00 | .00 30,000.00 | 1,913.05 4,477.21 | 175.92 662.40 | 14.92 20.72 | 25,522.79 |
| RESTITUTION 10-400-090 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| MISC INCOME 10-400-095 | 250.00 | .00 250.00 | 6.00 6.00 | .00 6.00 | 2.40 20.00 | 244.00 |

REVENUE REPORT - ALL FUNDS
December 2025A12000 Page 2
Revenue- ALL FUNDS
01/07/2026 02:00 PM
Section 4, Item C. 025

| Account Title Number | BUDGET | NET REVISIONS TOTAL BUDGET | MTD REVENUE YTD REVENUE | PREV YR MTD PREV YR YTD | % COL YTD % COL LYTD | UNCOLLECTED BAL |
|--|--------------|-------------------------------|----------------------------|----------------------------|-------------------------|-----------------|
| OPIOID SETTLEMENT 10-400-096 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| POLICE SECURITY 10-400-097 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| STATE SALES TAX 10-400-110 | 1,400,000.00 | .00 1,400,000.00 | 111,689.39 337,631.27 | 111,782.00 329,832.49 | 24.12 24.35 | 1,062,368.73 |
| STREET SALES TAX 10-400-111 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| PROPERTY RELIEF SALES TAX 10-400-115 | 350,000.18 | .00 350,000.18 | 27,922.35 84,407.82 | 27,945.52 82,458.14 | 24.12 24.35 | 265,592.36 |
| MIXED BEVERAGE TAX 10-400-120 | 24,000.00 | .00 24,000.00 | 2,493.72 7,201.03 | 2,673.26 7,738.61 | 30.00 26.23 | 16,798.97 |
| NSF CHECK FEE 10-400-125 | 35.00 | .00 35.00 | .00 .00 | .00 .00 | .00 .00 | 35.00 |
| FRANCHISE TAX 10-400-150 | 70,000.00 | .00 70,000.00 | 3,302.53 23,468.46 | .00 23,056.75 | 33.53 25.24 | 46,531.54 |
| AMERICAN TOWER LEASE 10-400-151 | 16,700.00 | .00 16,700.00 | .00 .00 | .00 .00 | .00 .00 | 16,700.00 |
| SALE OF PROPERTY 10-400-152 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| CERTIFICATE OF OCCUPANCY 10-400-155 | 1,800.00 | .00 1,800.00 | 325.00 650.00 | 50.00 150.00 | 36.11 9.38 | 1,150.00 |
| LITTLE LEAGUE ANNUAL FEES 10-400-156 | 28,500.00 | .00 28,500.00 | .00 .00 | .00 .00 | .00 .00 | 28,500.00 |
| LEASE PROCEEDS 10-400-190 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| GRANT REVENUE PD EQUIP 10-400-205 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| GRANT REVENUE - PARK PROJECT 10-400-215 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| GRANT - CARES ACT - GEN 10-400-216 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| LEASE TRAINING INCOME 10-400-451 | 2,750.00 | .00 2,750.00 | .00 .00 | .00 .00 | .00 .00 | 2,750.00 |
| PD NATIONAL NIGHT OUT 10-400-455 | 1,000.00 | .00 1,000.00 | .00 .00 | .00 .00 | .00 .00 | 1,000.00 |
| PD GOLF TOURAMENT REVENUE 10-400-456 | 17,000.00 | .00 17,000.00 | .00 .00 | .00 .00 | .00 .00 | 17,000.00 |
| MISCELLANEOUS POLICE INCOME 10-400-901 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |

REVENUE REPORT - ALL FUNDS
 December 2025

| Account Title Number | BUDGET | NET REVISIONS TOTAL BUDGET | MTD REVENUE YTD REVENUE | PREV YR MTD | % COL YTD | UNCOLLECTED BAL |
|--|------------|-------------------------------|----------------------------|-----------------|----------------|-----------------|
| | | | | PREV YR YTD | % COL LYTD | |
| COURT HOUSE SECURITY FEE 10-410-210 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| COURT COSTS - DEFERRED FEE 10-410-215 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| STATE COURT COSTS INCOME ADJ 10-410-220 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| STATE COURT COST INCOME: FIN 10-410-225 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| STATE COURT COSTS INCOME IDF 10-410-230 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| STATE COURT COSTS INCOME JR 10-410-235 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| STATE COURT COSTS INCOME JSI 10-410-240 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| STATE COURT COSTS INCOME LOO 10-410-245 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| STATE COURT COSTS INCOME MV 10-410-250 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| STATE COURT COSTS - SCHOOL ZON 10-410-257 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| STATE COURT COST INCOME: ST 10-410-260 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| STATE COURT COSTS INCOME STT 10-410-265 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| STATE COURT COSTS INCOME TE 10-410-270 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| STATE COURT COSTS INCOME TIN 10-410-275 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| STATE COURT COSTS INCOME WA 10-410-280 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| STATE COURT COSTS DISMISSAL FE 10-410-284 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| MISC INCOME 10-410-285 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| LVISD SRO OFFICER 10-410-286 | 150,000.00 | .00 150,000.00 | .00 .00 | .00 .00 | .00 .00 | 150,000.00 |
| OMNI COLLECTIONS 10-410-290 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| COPS LVISD 10-410-296 | 16,000.00 | .00 16,000.00 | 3,587.50 5,390.00 | .00 6,335.00 | 33.69 40.47 | 10,610.00 |

REVENUE REPORT - ALL FUNDS
 December 2025

| Account Title Number | BUDGET | NET REVISIONS TOTAL BUDGET | MTD REVENUE YTD REVENUE | PREV YR MTD PREV YR YTD | % COL YTD % COL LYTD | UNCOLLECTED BAL |
|--|-----------|-------------------------------|----------------------------|----------------------------|-------------------------|-----------------|
| LVISD ADMINISTRATION FEES 10-410-297 | 17,000.00 | .00 17,000.00 | 430.50 646.80 | .00 776.18 | 3.80 2.50 | 16,353.20 |
| POLICE REPORTS 10-410-298 | 365.00 | .00 365.00 | 36.00 102.00 | 66.00 167.10 | 27.95 34.03 | 263.00 |
| LEASE PROCEED INCOME 10-410-299 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| MDD OVERHEAD TRANSFER IN 10-410-300 | 60,000.00 | .00 60,000.00 | .00 .00 | .00 .00 | .00 .00 | 60,000.00 |
| MDD TRANSFER IN 10-410-301 | .00 | .00 .00 | 37,626.53 92,051.13 | .00 .00 | .00 .00 | -92,051.13 |
| INDIGENT DEFENSE FUND (IDF) 10-415-315 | 45.00 | .00 45.00 | 8.00 10.00 | 2.00 6.00 | 22.22 10.52 | 35.00 |
| LOCAL TRAFFIC FINE 10-415-320 | 1,000.00 | .00 1,000.00 | 75.39 251.83 | 67.20 231.47 | 25.18 16.91 | 748.17 |
| LOCAL CONSOLIDATED COURT COST 10-415-321 | 300.00 | .00 300.00 | 1.79 43.79 | 29.00 183.00 | 14.60 56.66 | 256.21 |
| MOVING VIOLATION FEE (MVF) 10-415-325 | 2.00 | .00 2.00 | .20 .30 | .10 .20 | 15.00 23.53 | 1.70 |
| STATE JURY FEE (JRF) 10-415-330 | 90.00 | .00 90.00 | 16.00 20.00 | 4.00 12.00 | 22.22 10.43 | 70.00 |
| LOCAL JURY 10-415-331 | 4.00 | .00 4.00 | .00 .10 | .00 .00 | 2.50 .00 | 3.90 |
| STATE JUDICIAL SUPPORT FUND (J 10-415-335 | 600.00 | .00 600.00 | 24.00 30.00 | 6.00 18.00 | 5.00 2.82 | 570.00 |
| STATE CONSOLIDATED COURT COST 10-415-340 | 27,000.00 | .00 27,000.00 | 1,816.65 6,654.38 | 1,846.54 6,931.53 | 24.65 19.83 | 20,345.62 |
| STATE TRAFFIC FINE (STF) 10-415-345 | 15,500.00 | .00 15,500.00 | 1,116.48 4,057.40 | 1,062.17 3,717.70 | 26.18 17.19 | 11,442.60 |
| TECHNOLOGY FUND 10-415-350 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| FINE 10-415-355 | 40,000.00 | .00 40,000.00 | 2,268.50 7,340.53 | 3,177.33 11,158.55 | 18.35 21.55 | 32,659.47 |
| TIME PAYMENT FEE 10-415-360 | 120.00 | .00 120.00 | 30.00 30.00 | 25.00 25.00 | 25.00 19.17 | 90.00 |
| WARRANT FEE 10-415-365 | 5,000.00 | .00 5,000.00 | 406.38 1,056.38 | 435.69 1,535.69 | 21.13 27.87 | 3,943.62 |
| ADMINISTRATIVE FEE 10-415-370 | 1,400.00 | .00 1,400.00 | 110.00 320.00 | 100.00 454.08 | 22.86 24.83 | 1,080.00 |
| DISMISSAL FEE 10-415-371 | 650.00 | .00 650.00 | 10.00 100.00 | 40.00 220.00 | 15.38 23.16 | 550.00 |

REVENUE REPORT - ALL FUNDS
December 2025A12000 Page 5
Revenue- ALL FUNDS
01/07/2026 02:00 PM
Section 4, Item C. 025

| Account Title Number | BUDGET | NET REVISIONS TOTAL BUDGET | MTD REVENUE YTD REVENUE | PREV YR MTD PREV YR YTD | % COL YTD % COL LYTD | UNCOLLECTED BAL |
|--|------------|-------------------------------|----------------------------|----------------------------|-------------------------|-----------------|
| ARREST FEE 10-415-372 | 2,200.00 | .00 2,200.00 | 148.61 540.52 | 150.68 571.09 | 24.57 20.10 | 1,659.48 |
| COLLECTION FEE (AMS) 10-415-375 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| OMNI COLLECTION FEE 10-415-380 | 1,600.00 | .00 1,600.00 | 161.28 291.28 | 120.00 345.49 | 18.21 18.42 | 1,308.72 |
| DEFERRED FEE 10-415-385 | 16,000.00 | .00 16,000.00 | 1,963.13 6,868.92 | 1,132.94 2,997.44 | 42.93 13.70 | 9,131.08 |
| CHILD SAFETY FINE 10-415-390 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| SCHOOL ZONE VIOLATION FEE 10-415-391 | 500.00 | .00 500.00 | 100.00 125.00 | 25.00 50.00 | 25.00 9.52 | 375.00 |
| TRUANCY PREVENTION FEE 10-415-392 | 2,000.00 | .00 2,000.00 | 140.96 514.88 | 142.69 502.09 | 25.74 18.77 | 1,485.12 |
| SEATBELT FEE 10-415-393 | 5.00 | .00 5.00 | .00 -46.90 | .00 -18.10 | -938.00 .19 | 51.90 |
| LOCAL TRUANCY PREVENTION 10-415-394 | 5.00 | .00 5.00 | .00 .00 | .00 .00 | .00 .00 | 5.00 |
| RESTITUTION INCOME 10-415-395 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| COURT SECURITY FEES 10-415.310 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| GAIN ON SALE OF FIXED ASSETS 10-420-300 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| MUNICIPAL DEVELOPMENT DISTRICT 10-420-403 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| PD BUILDING LOAN PAYMENT 10-520-285 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| POLICE GOLF TOUR 10-520-286 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| TRANSFER IN 10-900-100 | .00 | .00 .00 | .00 .00 | 12,666.66 12,666.66 | .00 100.00 | .00 |
| 2024 SERIES COO PROCEEDS 11-400-010 | 500,000.00 | .00 500,000.00 | .00 .00 | .00 .00 | .00 .00 | 500,000.00 |
| BOND ADDITIONAL FEES 11-400-015 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| INTEREST INCOME 11-400-080 | 1,000.00 | .00 1,000.00 | 1,615.69 3,983.19 | 94.74 335.91 | 398.32 23.25 | -2,983.19 |
| BANK INTEREST 12-400-080 | 10,000.00 | .00 10,000.00 | .00 513.02 | 1,136.05 3,708.39 | 5.13 29.52 | 9,486.98 |

REVENUE REPORT - ALL FUNDS
 December 2025

| Account Title Number | BUDGET | NET REVISIONS TOTAL BUDGET | MTD REVENUE YTD REVENUE | PREV YR MTD PREV YR YTD | % COL YTD % COL LYTD | UNCOLLECTED BAL |
|--|------------|-------------------------------|----------------------------|----------------------------|-------------------------|-----------------|
| MISC INCOME 12-400-095 | .00 | .00 | .00 | .00 | .00 | .00 |
| | | .00 | .00 | .00 | .00 | .00 |
| MUNICIPAL DEVELOPMENT DISTRICT 12-400-100 | .00 | .00 | .00 | .00 | .00 | .00 |
| | | .00 | .00 | .00 | .00 | .00 |
| SALES TAX 12-400-110 | 585,000.00 | .00 | 54,883.27 | 54,046.83 | 28.30 | 419,444.92 |
| | | 585,000.00 | 165,555.08 | 161,412.18 | 24.35 | |
| EVENT VENDORS/DONATIONS 12-400-120 | 40,000.00 | .00 | .00 | .00 | 22.00 | 31,200.00 |
| | | 40,000.00 | 8,800.00 | 2,350.00 | 3.50 | |
| TRANSFER FROM HOT 12-400-130 | .00 | .00 | .00 | .00 | .00 | .00 |
| | | .00 | .00 | .00 | .00 | .00 |
| STREET MAINTENANCE TAX 14-400-010 | 285,000.00 | .00 | 27,922.35 | 27,945.50 | 29.62 | 200,592.18 |
| | | 285,000.00 | 84,407.82 | 82,458.12 | 24.35 | |
| INTEREST INCOME 14-400-080 | 1,000.00 | .00 | 2,720.04 | 76.77 | 605.97 | -5,059.67 |
| | | 1,000.00 | 6,059.67 | 263.38 | 19.20 | |
| INTEREST INCOME 15-400-080 | 750.00 | .00 | 1,902.94 | 67.09 | 588.58 | -3,664.36 |
| | | 750.00 | 4,414.36 | 216.20 | 18.57 | |
| HOTEL TAX REVENUE 15-400-100 | 57,962.00 | .00 | 6,102.91 | 5,301.09 | 26.69 | 42,492.17 |
| | | 57,962.00 | 15,469.83 | 15,807.39 | 23.90 | |
| FORFEITURES 16-400-010 | .00 | .00 | .00 | .00 | .00 | .00 |
| | | .00 | .00 | .00 | .00 | .00 |
| INTEREST 16-400-080 | 85,000.00 | .00 | 12.92 | .59 | .04 | 84,969.61 |
| | | 85,000.00 | 30.39 | 1.75 | 19.47 | |
| GENERAL - CARES ACT GRANT 18-400-100 | .00 | .00 | .00 | .00 | .00 | .00 |
| | | .00 | .00 | .00 | .00 | .00 |
| PD - AACOG - COVID GRANT 18-410-100 | .00 | .00 | .00 | .00 | .00 | .00 |
| | | .00 | .00 | .00 | .00 | .00 |
| PD - AACOG BODY ARM GRANT REV 18-415-100 | .00 | .00 | .00 | .00 | .00 | .00 |
| | | .00 | .00 | .00 | .00 | .00 |
| PD AACOG TRAINING/ AED GRANT 18-416-100 | .00 | .00 | .00 | .00 | .00 | .00 |
| | | .00 | .00 | .00 | .00 | .00 |
| PD/FIRE RADIO GRANT 18-417-100 | .00 | .00 | .00 | .00 | .00 | .00 |
| | | .00 | .00 | .00 | .00 | .00 |
| ACOG 2023 GRANT PD 18-418-100 | .00 | .00 | .00 | .00 | .00 | .00 |
| | | .00 | .00 | .00 | .00 | .00 |
| PARK - GRANTS 18-420-100 | .00 | .00 | .00 | .00 | .00 | .00 |
| | | .00 | .00 | .00 | .00 | .00 |
| GVEC POWER UP GRANT REVENUE 18-430-100 | .00 | .00 | .00 | .00 | .00 | .00 |
| | | .00 | .00 | .00 | .00 | .00 |
| FEMA COVID RECOVERY REVENUE 18-440-100 | .00 | .00 | .00 | .00 | .00 | .00 |
| | | .00 | .00 | .00 | .00 | .00 |

REVENUE REPORT - ALL FUNDS
December 2025A12000 Page 7
Revenue- ALL FUNDS
01/07/2026 02:00 PM
Section 4, Item C. 025

| Account Title Number | BUDGET | NET REVISIONS TOTAL BUDGET | MTD REVENUE YTD REVENUE | PREV YR MTD PREV YR YTD | % COL YTD % COL LYTD | UNCOLLECTED BAL |
|--|------------|-------------------------------|----------------------------|----------------------------|-------------------------|-----------------|
| AD VALOREM TAX 20-100-101 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| TRANSFER FROM OTHER FUNDS 20-100-102 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| INTEREST 20-100-103 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| DEFERRED REVENUE 20-200-310 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| AD VALORUM TAXES - CURRENT 20-400-010 | 100,000.00 | .00 100,000.00 | 66,611.48 250,102.28 | 22,613.13 77,736.09 | 250.10 76.92 | -150,102.28 |
| AD VALORUM TAXES - PEN & INT 20-400-025 | 300.00 | .00 300.00 | 4.35 14.42 | .00 .00 | 4.81 .00 | 285.58 |
| INTEREST INCOME 20-400-080 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| Misc Income 20-400-285 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| TRANSFER IN 20-900-100 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| INTEREST 25-400-080 | 3.00 | .00 3.00 | 15.99 36.24 | .22 .41 | 1,208.00 7.26 | -33.24 |
| COURTHOUSE SECURITY FEES 25-410-210 | 2,000.00 | .00 2,000.00 | 142.30 509.77 | 141.78 496.06 | 25.49 18.84 | 1,490.23 |
| INTEREST 35-400-080 | 55.00 | .00 55.00 | 120.08 281.26 | 5.03 17.40 | 511.38 21.33 | -226.26 |
| STATE COURT COST - TECH FEE 35-410-270 | 1,650.00 | .00 1,650.00 | 122.37 423.90 | 116.56 412.42 | 25.69 18.67 | 1,226.10 |
| INTEREST INCOME 40-400-080 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| MISC INCOME 40-400-095 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| NSF CHECK FEE 40-400-125 | 220.00 | .00 220.00 | 35.00 35.00 | 35.00 105.00 | 15.91 33.33 | 185.00 |
| SALES TAX INCOME 40-400-505 | 25,000.00 | .00 25,000.00 | 2,590.85 8,206.93 | 2,647.49 7,975.47 | 32.83 23.77 | 16,793.07 |
| WATER SALES 40-400-510 | 918,500.00 | .00 918,500.00 | 94,369.89 321,330.32 | 79,978.26 252,234.20 | 34.98 24.66 | 597,169.68 |
| SEWER SALES 40-400-520 | 280,500.00 | .00 280,500.00 | 28,221.08 88,653.46 | 24,595.25 70,506.21 | 31.61 22.28 | 191,846.54 |
| INFRASTRUCTURE REPAIR 40-400-525 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |

REVENUE REPORT - ALL FUNDS
December 2025A12000 Page 8
Revenue- ALL FUNDS
01/07/2026 02:00 PM
Section 4, Item C. 025

| Account Title Number | BUDGET | NET REVISIONS TOTAL BUDGET | MTD REVENUE YTD REVENUE | PREV YR MTD PREV YR YTD | % COL YTD % COL LYTD | UNCOLLECTED BAL |
|---|------------|-------------------------------|----------------------------|----------------------------|-------------------------|-----------------|
| PENALTIES 40-400-530 | 9,000.00 | .00 9,000.00 | 1,172.01 3,755.51 | 732.52 2,198.29 | 41.73 19.38 | 5,244.49 |
| METER TAMPERING FEE 40-400-535 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| OPER & MAINTENANCE 40-400-540 | 30,000.00 | .00 30,000.00 | 2,657.54 7,822.62 | 2,585.70 7,903.47 | 26.08 23.79 | 22,177.38 |
| GARBAGE SALES 40-400-550 | 420,000.00 | .00 420,000.00 | 40,639.76 126,235.81 | 38,396.10 118,699.72 | 30.06 23.66 | 293,764.19 |
| OVERPAYMENT 40-400-555 | .00 | .00 .00 | -87.61 1,500.43 | -473.26 -1,195.93 | .00 28.54 | -1,500.43 |
| NEW WATER METER FEES 40-400-560 | 13,000.00 | .00 13,000.00 | .00 1,865.19 | .00 286.00 | 14.35 6.55 | 11,134.81 |
| NEW WATER CONSTRUCTIONS FEE 40-400-562 | 10,000.00 | .00 10,000.00 | .00 3,154.22 | .00 1,539.23 | 31.54 16.87 | 6,845.78 |
| NEW SEWER CONSTRUCTION FEES 40-400-565 | 3,000.00 | .00 3,000.00 | .00 2,890.57 | .00 .00 | 96.35 .00 | 109.43 |
| RECONNECTIONS 40-400-570 | 4,000.00 | .00 4,000.00 | 132.01 1,142.55 | 511.67 859.75 | 28.56 19.62 | 2,857.45 |
| DRAINAGE IMPACT FEES 40-400-575 | 7,500.00 | .00 7,500.00 | .00 .00 | .00 .00 | .00 .00 | 7,500.00 |
| SEWER IMPACT FEES 40-400-580 | 500,000.00 | .00 500,000.00 | .00 .00 | .00 .00 | .00 .00 | 500,000.00 |
| WATER IMPACT FEES 40-400-585 | 400,000.00 | .00 400,000.00 | .00 .00 | .00 .00 | .00 .00 | 400,000.00 |
| WATER DEPOSITS 40-400-590 | 21,000.00 | .00 21,000.00 | 900.00 3,368.35 | 700.00 4,092.03 | 16.04 25.27 | 17,631.65 |
| ADMIN FEE 40-400-591 | 2,500.00 | .00 2,500.00 | 125.00 450.00 | 131.66 656.66 | 18.00 23.66 | 2,050.00 |
| GREASE TRAP PERMITS 40-400-592 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| ADJUSTMENTS 40-400-595 | 1,300.00 | .00 1,300.00 | 339.16 339.16 | 838.67 860.99 | 26.09 23.63 | 960.84 |
| METER REPLACEMENT INCOME 40-400-825 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| WELL PROJECTS 2009 40-400-901 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| INFRASTRUCTURE GRANT LOAN 40-400-902 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| NEW LOAN WATER WELL 40-400-903 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |

REVENUE REPORT - ALL FUNDS
December 2025A12000 Page 9
Revenue- ALL FUNDS
01/07/2025 02:00 PM
Section 4, Item C. 025

| Account Title Number | BUDGET | NET REVISIONS TOTAL BUDGET | MTD REVENUE YTD REVENUE | PREV YR MTD PREV YR YTD | % COL YTD % COL LYTD | UNCOLLECTED BAL |
|---|--------------|-------------------------------|----------------------------|----------------------------|-------------------------|-----------------|
| FEMA COVID RECOVERY REVENUE 40-440-100 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| 2016 SERIES COO PROCEEDS 41-400-010 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| INTEREST INCOME 41-400-080 | .00 | .00 .00 | .41 .97 | .00 .05 | .00 17.86 | -.97 |
| ELEVATED TOWER CONSTRUCTION 41-530-900 | .00 | .00 .00 | .00 .00 | .00 .00 | .00 .00 | .00 |
| INTEREST INCOME 50-400-080 | 250.00 | .00 250.00 | 549.19 1,252.62 | 23.53 82.51 | 501.05 22.13 | -1,002.62 |
| WATER IMPACT FEES 50-400-585 | .00 | .00 .00 | 158.16 4,636.32 | 158.16 158.16 | .00 2.75 | -4,636.32 |
| INTEREST INCOME 51-400-080 | 42.00 | .00 42.00 | 101.49 228.27 | 4.24 14.87 | 543.50 22.14 | -186.27 |
| SEWER IMPACT FEES 51-400-580 | .00 | .00 .00 | 32.43 1,187.43 | 32.43 32.43 | .00 2.24 | -1,187.43 |
| *** GRAND TOTAL | 7,389,232.18 | .00 7,389,232.18 | 617,280.17 2,012,146.12 | 519,843.65 1,597,059.04 | 27.23 24.81 | 5,377,086.06 |

Quarterly Investment Report-

4th Quarter

Oct-Dec 2025

City of La Vernia, TX



City of La Vernia
4th Quarter Investment Report
For the Period: October – November – December 2025
Prepared by: Jennifer Mair
Date: January 27, 2026

TexPool Investment Summary

October 1 – October 31, 2025

| Pool Name | Beginning Balance | Deposits | Withdrawals | Interest | Ending Balance | Average Balance |
|--|--------------------------|-----------------|--------------------|-----------------|-----------------------|------------------------|
| Texas Local Government Investment Pool | \$2,272,066.04 | \$0.00 | \$0.00 | \$7,992.42 | \$2,280,058.46 | \$2,272,323.86 |

Transaction Detail – October

| Transaction Date | Description | Amount | Share Price | Shares Transacted | Total Shares |
|-------------------------|--------------------|----------------|--------------------|--------------------------|---------------------|
| 10/01/2025 | Beginning Balance | \$2,272,066.04 | \$1.00 | – | 2,272,066.040 |
| 10/31/2025 | Monthly Posting | \$7,992.42 | \$1.00 | 7,992.420 | 2,280,058.460 |

November 1 – November 30, 2025

| Pool Name | Beginning Balance | Deposits | Withdrawals | Interest | Ending Balance | Average Balance |
|--|--------------------------|-----------------|--------------------|-----------------|-----------------------|------------------------|
| Texas Local Government Investment Pool | \$2,280,058.46 | \$0.00 | \$0.00 | \$7474.59 | \$2,287,533.05 | \$2,280,805.92 |

Transaction Detail – November

| Transaction Date | Description | Amount | Share Price | Shares Transacted | Total Shares |
|-------------------------|--------------------|----------------|--------------------|--------------------------|---------------------|
| 11/01/2025 | Beginning Balance | \$2,280,058.46 | \$1.00 | – | 2,280,058.460 |

| Transaction Date | Description | Amount | Share Price | Shares Transacted | Total Shares |
|------------------|-----------------|------------|-------------|-------------------|---------------|
| 11/28/2025 | Monthly Posting | \$7,474.59 | \$1.00 | 7,474.590 | 2,287,533.050 |

December 1 – December 31, 2025

| Pool Name | Beginning Balance | Deposits | Withdrawals | Interest | Ending Balance | Average Balance |
|--|-------------------|----------|-------------|------------|----------------|-----------------|
| Texas Local Government Investment Pool | \$2,287,533.05 | \$0.00 | \$0.00 | \$7,435.33 | \$2,294,968.38 | \$2,287,772.90 |

Transaction Detail – December

| Transaction Date | Description | Amount | Share Price | Shares Transacted | Total Shares |
|------------------|-------------------|----------------|-------------|-------------------|---------------|
| 12/01/2025 | Beginning Balance | \$2,287,533.05 | \$1.00 | – | 2,287,533.050 |
| 12/31/2025 | Monthly Posting | \$7,435.33 | \$1.00 | 7,435.330 | 2,294,968.380 |

Quarter Summary Statement

The City's investment in the Texas Local Government Investment Pool (TexPool) has performed steadily throughout the fourth quarter of 2025, with no withdrawals and consistent monthly interest earnings. The **average balance for the quarter was approximately \$2,280,300.89** and total interest earned during the quarter was **\$22,902.34**.

Compliance Statement

I hereby certify that this investment report has been prepared in compliance with the City of La Vernia's Investment Policy and the Texas Public Funds Investment Act.

Signed:

Martin Poore

Mayor

Date: February 12, 2026

City of La Vernia
4th Quarter Investment Report
For the Period: October – November – December 2025
Prepared by: Jennifer Mair
Date: January 27, 2026

Wells Fargo Sweep ZBA Investment Summary

October 1 – October 31, 2025

| Pool Name | Beginning Balance | Shares Purchased | Shares Redeemed | Interest | Ending Balance |
|------------------|--------------------------|-------------------------|------------------------|-----------------|-----------------------|
| Stagecoach Sweep | \$0.00 | \$2,682,289.48 | \$170,104.36 | \$3,396.34 | \$2,512,185.12 |

Transaction Detail – October

| Transaction Date | Description | Percent | Dividends Earned |
|-------------------------|--------------------|----------------|-------------------------|
| 10/31/2025 | 7-Day Simple Yield | 3.96843% | \$3,396.34 |

November 1 – November 30, 2025

| Pool Name | Beginning Balance | Shares Purchased | Shares Redeemed | Interest | Ending Balance |
|------------------|--------------------------|-------------------------|------------------------|-----------------|-----------------------|
| Stagecoach Sweep | \$2,512,185.12 | \$726,868.82 | \$268,213.38 | \$8,929.15 | \$2,970,340.56 |

Transaction Detail – November

| Transaction Date | Description | Percent | Dividends Earned |
|-------------------------|--------------------|----------------|-------------------------|
| 11/30/2025 | 7-Day Simple Yield | 3.87546% | \$8,929.15 |

December 1 – December 31, 2025

| Pool Name | Beginning Balance | Shares Purchased | Shares Redeemed | Interest | Ending Balance |
|------------------|-------------------|------------------|-----------------|------------|----------------|
| Stagecoach Sweep | \$2,970,340.56 | \$321,833.39 | \$590,019.58 | \$8,951.80 | \$2,702,154.37 |

Transaction Detail – December

| Transaction Date | Description | Percent | Dividends Earned |
|------------------|--------------------|----------|------------------|
| 12/31/2025 | 7-Day Simple Yield | 3.65708% | \$8,951.80 |

Quarter Summary Statement

The City's investment in the Wells Fargo Stagecoach Sweep has performed steadily throughout the fourth quarter of 2025, with consistent monthly interest earnings. The **average balance for the quarter was approximately \$2,728,226.68** and total interest earned during the quarter was **\$21,277.29**.

Compliance Statement

I hereby certify that this investment report has been prepared in compliance with the City of La Vernia's Investment Policy and the Texas Public Funds Investment Act.

Signed:

Martin Poore

Mayor

Date: February 12, 2026



Communication with Those Charged with Governance

To the Mayor and City Council
City of La Vernia, Texas

We have audited the basic financial statements of the City of La Vernia, as of and for the year ended September 30, 2025, and have issued our report thereon dated January 26, 2026. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility under Generally Accepted Auditing Standards

As communicated in our engagement letter dated July 3, 2025, our responsibility, as described by professional standards, is to plan and perform our audit to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the City of La Vernia solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit in accordance with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm have complied with all relevant ethical requirements regarding independence.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the City of La Vernia is included in Note A to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2025 except for:

In 2025, the City implemented GASB 101 related to compensated absences as required. Previously, the liability for employee accumulated leave only included vacation balances. Now an estimated amount of sick leave is included for the portion that is expected to be taken as time off in the future. This increased the liability but it only impacts the government-wide financial statements. The impact on the prior year was not material to the financial statements (\$52,473), so it was adjusted in 2025 rather than restating the prior year.

No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimate affecting the financial statements is:

- Useful lives of capital assets
- Allowance for uncollectible tax and water revenue receivables
- Pension and other post-employment benefit related estimates such as investment rate of return and mortality rates

We evaluated the key factors and assumptions used to develop these estimates and determined that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting City of La Vernia's financial statements relate to the Texas Municipal Retirement System and tax abatements.

Significant Difficulties Encountered during the Audit

We encountered no difficulties in dealing with management relating to the performance of the audit. However, turnover in management led to a gap in bank reconciliations mid year. The gap created a significant unreconciled balance. We were able to assist management in finding and correcting the transactions causing the balance.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. The following uncorrected financial statement misstatement is determined by management to be immaterial to the financial statements taken as a whole:

As previously mentioned, the City implemented GASB 101 related to compensated absences. This added \$52 thousand to the liability as of September 30, 2024. Rather than restate the prior year financials, the increase was recorded in 2025 government-wide expense, overstating them by the same amount.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. We assisted management with recording routine accruals such as the following:

1. Depreciation
2. Tax Accruals
3. Accounts Payable
4. Conversion of water revenues from cash to accrual basis

In addition, as mentioned in the difficulty section, we assisted management in identifying and correcting the transactions causing bank reconciliation differences during staff turnover.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the City of La Vernia's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in a separate letter dated January 26, 2026.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Information in Documents Containing Audited Financial Statements

Pursuant to professional standards, our responsibility as auditors for other information in documents containing the City of La Vernia's audited financial statements does not extend beyond the financial information identified in the audit report, and we are not required to perform any procedures to corroborate such other information. However, in accordance with such standards, we have read the information and considered whether such information, or the manner of its presentation, was materially inconsistent with its presentation in the financial statements.

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the financial statements.

Other Significant Findings or Issues

In the normal course of our professional association with the City of La Vernia, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the City of La Vernia's auditors.

During our audit we noted the following matter to bring to your attention:

Pooled Cash Setup and Reconciliations

The City maintains a software that performs pooled cash where 1 bank account is used as the primary checking account for multiple funds. This provides for efficiencies in accounting when transactions span multiple funds. It also allows the City to minimize idle bank deposits and invest more. However, the City maintained several other bank accounts in fiscal year 2025. As noted earlier in this letter, there were several errors in the cash accounts that were corrected as part of the audit. Most of the errors related to transactions between the funds that confused the concept of pooled cash with these separately maintained bank accounts. After year end, most of these extra bank accounts have been closed into pooled cash, which is expected to simplify the bank reconciliation process and help reduce these transfer errors. The City should pay particular attention to bank reconciliations and consider closing any other bank accounts that do not serve a distinct purpose to simplify accounting and banking practices.

This report is intended solely for the information and use of the City Council, and management of the City of La Vernia and is not intended to be and should not be used by anyone other than these specified parties.



Armstrong, Vaughan & Associates, P.C.

January 26, 2026



CITY OF LA VERNIA

POST OFFICE BOX 225

102 E. CHIHUAHUA

LA VERNIA, TEXAS 78121-0225

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www.lavernia-tx.gov



January 26, 2026

Armstrong, Vaughan & Associates, P.C.
941 W Byrd Suite 101
Universal City, Texas 78148

This representation letter is provided in connection with your audit of the governmental activities, business-type activities, each major fund and the aggregate remaining fund information of the City of La Vernia as of September 30, 2025 and for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the basic financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows, where applicable, of the various opinion units of the City of La Vernia in conformity with accounting principles generally accepted for governments in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of January 26, 2026:

Financial Statements

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement dated July 3, 2025, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.
- We have reviewed, approved, and taken responsibility for the financial statements and related notes.
- We have a process to track the status of audit findings and recommendations.
- We have identified and communicated to you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
- Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.

- All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
- The effects of the following uncorrected misstatement are immaterial, both individually and in the aggregate, to the applicable opinion units and to the financial statements as a whole:
 - Governmental activities expenses are overstated by GASB 101 implementation by \$52,473 (rather than restating the prior year).
- The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
- All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.
- All funds and activities are properly classified.
- All funds that meet the quantitative criteria in GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, GASB Statement No. 37, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus* as amended, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
- All components of net position, nonspendable fund balance, and restricted, committed, assigned, and unassigned fund balance are properly classified and, if applicable, approved.
- Our policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position/fund balance are available is appropriately disclosed and net position/fund balance is properly recognized under the policy.
- All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
- All interfund and intra-entity transactions and balances have been properly classified and reported.
- Special items and extraordinary items have been properly classified and reported, if any.
- Deposit and investment risks have been properly and fully disclosed.
- Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
- All required supplementary information is measured and presented within the prescribed guidelines.
- With regard to investments and other instruments reported at fair value:
 - The underlying assumptions are reasonable and they appropriately reflect management's intent and ability to carry out its stated courses of action.
 - The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
 - The disclosures related to fair values are complete, adequate, and in conformity with U.S. GAAP.
 - There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.
- We have reviewed and approved the various adjusting journal entries that were proposed by you for recording in our books and records and reflected in the financial statements.

Information Provided

- We have provided you with:
 - Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;
 - Additional information that you have requested from us for the purpose of the audit; and
 - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- All transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - Management;
 - Employees who have significant roles in internal control; or
 - Others where the fraud could have a material effect on the financial statements.
- We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, vendors, regulators, or others.
- We are not aware of any pending or threatened litigation and claims whose effects should be considered when preparing the financial statements and we have not consulted legal counsel concerning litigation or claims.
- We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.
- We have disclosed to you all communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
- The City of La Vernia has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
- We have disclosed to you all guarantees, whether written or oral, under which the City of La Vernia is contingently liable.
- We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62 (GASB-62), *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.
- We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
- There are no:
 - Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
 - Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62.
 - Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62

- The City of La Vernia has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
- We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- With respect to financial statement preparation, assistance with certain accruals, and assistance with the depreciation schedule, we have performed the following:
 - Made all management decisions and performed all management functions;
 - Assigned a competent individual to oversee the services;
 - Evaluated the adequacy of the services performed;
 - Evaluated and accepted responsibility for the result of the service performed; and
 - Established and maintained internal controls, including monitoring ongoing activities
- With respect to the supplementary information accompanying the financial statements:
 - We acknowledge our responsibility for the presentation of the supplementary information in accordance with accounting principles generally accepted in the United States of America.
 - We believe the supplementary information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America.
 - The methods of measurement or presentation have not changed from those used in the prior period.
 - We believe the significant assumptions or interpretations underlying the measurement or presentation of the supplementary information, and the basis for our assumptions and interpretations, are reasonable and appropriate in the circumstances.
 - When the supplementary information is not presented with the audited financial statements, management will make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by the entity of the supplementary information and the auditor's report thereon.
 - We acknowledge our responsibility to include the auditor's report on the supplementary information in any document containing the supplementary information and that indicates the auditor reported on such supplementary information.
 - We acknowledge our responsibility to present the supplementary information with the audited financial statements or, if the supplementary information will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by the entity of the supplementary information and the auditor's report thereon.
- With respect to the required supplementary information accompanying the financial statements:
 - We acknowledge our responsibility for the presentation of the required supplementary information in accordance with U.S. GAAP.
 - We believe the required supplementary information, including its form and content, is measured and fairly presented in accordance with U.S. GAAP.
 - The methods of measurement or presentation have not changed from those used in the prior period.
 - We believe the significant assumptions or interpretations underlying the measurement or presentation of the required supplementary information, and the basis for our assumptions and interpretations, are reasonable and appropriate in the circumstances:



 Jennifer Mair
 Finance Administrator



CITY OF LA VERNIA, TEXAS

ANNUAL FINANCIAL REPORT

**FISCAL YEAR ENDED
SEPTEMBER 30, 2025**



**CITY OF LA VERNIA
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2025**

TABLE OF CONTENTS

INTRODUCTORY SCHEDULE

| | PAGE |
|--------------------|-------------|
| TITLE PAGE | i |
| TABLE OF CONTENTS | ii |
| PRINCIPAL OFFICERS | iv |

FINANCIAL SECTION

| | <u>Page</u> |
|--|-------------|
| INDEPENDENT AUDITOR'S REPORT | 1 |
| MANAGEMENT'S DISCUSSION AND ANALYSIS | 4 |
| BASIC FINANCIAL STATEMENTS | 11 |
| STATEMENT OF NET POSITION | 12 |
| STATEMENT OF ACTIVITIES | 13 |
| BALANCE SHEET - GOVERNMENTAL FUNDS | 15 |
| RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION | 17 |
| STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS | 18 |
| RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES | 20 |
| STATEMENT OF NET POSITION | 21 |
| STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - PROPRIETARY UTILITY FUND | 22 |
| STATEMENT OF CASH FLOWS - PROPRIETARY UTILITY FUND | 23 |
| NOTES TO BASIC FINANCIAL STATEMENTS | 25 |
| REQUIRED SUPPLEMENTARY INFORMATION | 48 |
| SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE- BUDGET AND ACTUAL - | |
| GENERAL FUND | 49 |
| MUNICIPAL DEVELOPMENT DISTRICT | 50 |
| NOTES TO BUDGETARY COMPARISON SCHEDULES | 51 |
| SCHEDULE OF CHANGES – NET PENSION LIABILITY AND RELATED RATIOS | 52 |
| SCHEDULE OF CONTRIBUTIONS – DEFINED BENEFIT PENSION PLAN | 54 |
| SCHEDULE OF CHANGES – TOTAL OTHER POST-EMPLOYMENT BENEFIT LIABILITY | 55 |

| | |
|--|----|
| SUPPLEMENTARY INFORMATION | 57 |
| COMPARATIVE BALANCE SHEETS - GENERAL FUND | 58 |
| COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GENERAL FUND | 59 |
| COMPARATIVE BALANCE SHEETS - STREET MAINTENANCE FUND | 60 |
| COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - STREET MAINTENANCE FUND..... | 61 |
| COMPARATIVE BALANCE SHEETS - MUNICIPAL DEVELOPMENT DISTRICT | 62 |
| COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - MUNICIPAL DEVELOPMENT DISTRICT | 63 |
| COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS..... | 64 |
| COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - NONMAJOR GOVERNMENTAL FUNDS | 66 |
| COMPARATIVE STATEMENTS OF NET POSITION - PROPRIETARY UTILITY FUND..... | 68 |
| COMPARATIVE STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - PROPRIETARY UTILITY FUND..... | 69 |

CITY OF LA VERNIA

PRINCIPAL OFFICERS

CITY OFFICIALS

MAYOR

MARTIN POORE

MAYOR PRO TEM

DIANEL RECKER

CITY COUNCIL

GARRETT RABEL

KATIE EVANS

JUSTIN OATES

GARY GILBERT

CITY ADMINISTRATOR

LINDSEY WHEELER

ATTORNEY

DENTON, NAVARRO, RODRIGUEZ, BERNAL, SANTEE & ZECH, P.C.



INDEPENDENT AUDITOR'S REPORT

The Honorable Mayor and
Members of the City Council
City of La Vernia, Texas

Report on the Audit of the Financial Statements***Opinions***

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate fund remaining information of the City of La Vernia, as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of La Vernia, as of September 30, 2025, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of La Vernia and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

City of La Vernia's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of La Vernia's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of City of La Vernia's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about City of La Vernia's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and schedules of changes and contributions for net pension liability and total other post-employment benefit liability as referred to in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise City of La Vernia's basic financial statements. The supplementary information (as identified in the table of contents) is presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Armstrong, Vaughan & Associates, P.C.

Armstrong, Vaughan & Associates, P.C.
January 26, 2026

MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of the City of La Vernia's annual financial report presents our discussion and analysis of the City's financial performance during the fiscal year ended September 30, 2025. Please read it in conjunction with the City's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

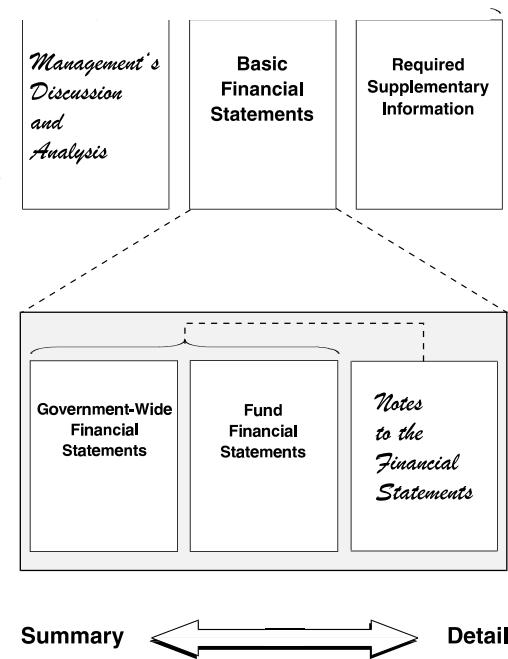
- The City's total combined net position was \$9.2 million at September 30, 2025, an increase of \$251 thousand from the year prior.
- During the year, the City's governmental expenses were \$445 thousand less than the \$4.2 million generated in general and program revenues for governmental activities. The total cost of the City's governmental programs increased 29% from the prior year. A significant portion of the increase was for street maintenance, professional inspections on a large school district permit and city-wide technology improvements.
- The general fund reported an unassigned fund balance this year of \$1.6 million, a decrease of \$309 thousand. The decrease was the result of significant planned capital purchases including a new police station.
- Utility charges for services were 31% higher than the prior year because of increase rates. Costs only increased 8%, helping to reduce the operating loss for the utility fund.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts—*management's discussion and analysis* (this section), the *basic financial statements*, and *required supplementary information*. The basic financial statements include two kinds of statements that present different views of the City:

- The first two statements are *government-wide financial statements* that provide both *long-term* and *short-term* information about the City's overall financial status.
- The remaining statements are *fund financial statements* that focus on *individual parts* of the government, reporting the City's operations in more detail than the government-wide statements.
- *The governmental funds* statements tell how *general government* services were financed in the *short-term* as well as what remains for future spending.
- *Proprietary fund* statements offer *short- and long-term* financial information about the activities the government operates *like businesses*.

Figure A-1, Required Components of the City's Annual Financial Report



The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of *required supplementary information* that further explains and supports the information in the financial statements. Figure A-1 shows how the required parts of this annual report are arranged and related to one another.

| Fund Statements | | | |
|--|--|---|---|
| Type of Statements | Government-wide | Governmental Funds | Proprietary Funds |
| Scope | Entire City's government (except fiduciary funds) and the City's component units | The activities of the city that are not proprietary or fiduciary | Activities the City operates similar to private businesses: utilities |
| Required financial statements | <ul style="list-style-type: none"> Statement of net position Statement of activities | <ul style="list-style-type: none"> Balance Sheet Statement of revenues, expenditures & changes in fund balances | <ul style="list-style-type: none"> Statement of net position Statement of revenues, expenses & changes in net position Statement of cash flows |
| Accounting basis and measurement focus | Accrual accounting and economic resources focus | Modified accrual accounting and current financial resources focus | Accrual accounting and economic resources focus |
| Type of asset/liability information | All assets and liabilities, both financial and capital, short-term and long-term | Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included | All assets and liabilities, both financial and capital, and short-term and long-term |
| Type of inflow/outflow information | All revenues and expenses during year, regardless of when cash is received or paid | Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter. | All revenues and expenses during year, regardless of when cash is received or paid |

Figure A-2 summarizes the major features of the City's financial statements, including the portion of the City government they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis explains the structure and contents of each of the statements.

Government-Wide Statements

The government-wide statements report information about the City as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the City's net position and how it has changed. Net position—the difference between the City's assets and liabilities—is one way to measure the City's financial health.

- Over time, increases or decreases in the City's net position are an indicator of whether its financial health is improving or deteriorating, respectively.

- To assess the overall health of the City, one needs to consider additional non-financial factors such as changes in the City's tax base.
- The government-wide financial statements of the City include the *Governmental activities*. Most of the City's basic services are included here, such as general government, public safety, streets, sanitation, municipal development, parks, and interest on long-term debt. Property taxes, sales taxes and charges for services finance most of these activities.

Fund Financial Statements

The fund financial statements provide more detailed information about the City's most significant *funds*—not the City as a whole. Funds are accounting devices that the City uses to keep track of specific sources of funding and spending for particular purposes.

- Some funds are required by State law and by bond covenants.
- The City Council establishes other funds to control and manage money for particular purposes or to show that it is properly using certain taxes and grants.

The City has the following kinds of funds:

- *Governmental funds*—Most of the City's basic services are included in governmental funds, which focus on (1) how *cash and other financial assets* that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental fund statements provide a detailed *short-term* view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the City's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information at the bottom of the governmental funds statement, or on the subsequent page, that explain the relationship (or differences) between them.
- *Proprietary funds*—Services for which the City charges customers a fee are generally reported in proprietary funds. Proprietary funds, like the government-wide statements, provide both long-term and short-term financial information.

FINANCIAL ANALYSIS OF THE CITY AS A WHOLE

The City's combined net position was \$9.2 million at September 30, 2025. (See Table A-1).

| | Table A-1 City's Net Position | | | | | |
|----------------------------------|----------------------------------|---------------------|--------------------------|---------------------|---------------------|---------------------|
| | Governmental Activities | | Business-Type Activities | | Total | |
| | 2025 | 2024 | 2025 | 2024 | 2025 | 2024 |
| <i>Assets:</i> | | | | | | |
| Current Assets | \$ 5,937,312 | \$ 6,477,262 | \$ (632,318) | \$ (277,088) | \$ 5,304,994 | \$ 6,200,174 |
| Other Assets | - | - | 97,380 | 89,749 | 97,380 | 89,749 |
| Capital Assets (net) | 3,921,799 | 3,035,815 | 3,891,288 | 4,250,238 | 7,813,087 | 7,286,053 |
| <i>Total Assets</i> | <u>9,859,111</u> | <u>9,513,077</u> | <u>3,356,350</u> | <u>4,062,899</u> | <u>13,215,461</u> | <u>13,575,976</u> |
| <i>Deferred Outflows</i> | <u>68,583</u> | <u>85,252</u> | <u>-</u> | <u>-</u> | <u>68,583</u> | <u>85,252</u> |
| <i>Liabilities:</i> | | | | | | |
| Current Liabilities | 272,051 | 269,833 | 400,758 | 445,077 | 672,809 | 714,910 |
| Long-Term Liabilities | 1,299,901 | 1,443,735 | 2,001,240 | 2,469,446 | 3,301,141 | 3,913,181 |
| <i>Total Liabilities</i> | <u>1,571,952</u> | <u>1,713,568</u> | <u>2,401,998</u> | <u>2,914,523</u> | <u>3,973,950</u> | <u>4,628,091</u> |
| <i>Deferred Inflows</i> | <u>79,759</u> | <u>54,244</u> | <u>-</u> | <u>-</u> | <u>79,759</u> | <u>54,244</u> |
| <i>Net Position:</i> | | | | | | |
| Net Investment in Capital Assets | 3,875,041 | 2,940,167 | 1,699,675 | 1,548,151 | 5,574,716 | 4,488,318 |
| Restricted | 2,986,954 | 3,172,223 | 97,380 | 89,749 | 3,084,334 | 3,261,972 |
| Unrestricted | 1,413,988 | 1,718,127 | (842,703) | (489,524) | 571,285 | 1,228,603 |
| <i>Total Net Position</i> | <u>\$ 8,275,983</u> | <u>\$ 7,830,517</u> | <u>\$ 954,352</u> | <u>\$ 1,148,376</u> | <u>\$ 9,230,335</u> | <u>\$ 8,978,893</u> |

Governmental Activities

- Sales tax continues to be the main funding source for governmental activities at \$2.8 million. Tax revenues overall increased 11%.
- Charges for services decreased in 2025 because a large school district permit was received in 2024. Costs related to that permit are occurring in 2025 in code enforcement.
- Governmental expenses increased 29% to \$3.8 million, mostly in police and code enforcement. Public works also increased from a street maintenance project.
- Governmental net position increased by \$445 thousand.

Business-Type Activities

Revenues of the City's utility business-type activities increased \$463 thousand due to an increase in charge rates. Operating costs increased 8%. The utility fund has borrowed funds from the general fund to pay its obligations, but the increased rates have helped reduce its operating deficit from \$496 thousand in 2024 to \$194 thousand in 2025.

Table A-2
Changes in City's Net Position

| | Governmental Activities | | Business-Type Activities | | Total | |
|-------------------------------------|-------------------------|---------------------|--------------------------|---------------------|---------------------|---------------------|
| | 2025 | 2024 | 2025 | 2024 | 2025 | 2024 |
| | | | | | | |
| <i>Program Revenues:</i> | | | | | | |
| Charges for Services | \$ 567,923 | \$ 863,144 | \$ 1,962,571 | \$ 1,499,138 | \$ 2,530,494 | \$ 2,362,282 |
| <i>Grants and Contributions:</i> | | | | | | |
| Operating | 78,862 | 33,355 | - | - | 78,862 | 33,355 |
| Capital | 20,000 | 105 | - | - | 20,000 | 105 |
| <i>General Revenues:</i> | | | | | | |
| Taxes | 3,353,841 | 3,014,299 | - | - | 3,353,841 | 3,014,299 |
| Interest Earnings | 118,019 | 126,530 | 445 | 1,012 | 118,464 | 127,542 |
| Miscellaneous | 91,459 | 79,203 | - | - | 91,459 | 79,203 |
| TOTAL REVENUES | 4,230,104 | 4,116,636 | 1,963,016 | 1,500,150 | 6,193,120 | 5,616,786 |
| <i>Program Expenses:</i> | | | | | | |
| Code Enforcement | 358,118 | 65,535 | - | - | 358,118 | 65,535 |
| General | 612,778 | 584,260 | - | - | 612,778 | 584,260 |
| Municipal Development | 367,307 | 285,642 | - | - | 367,307 | 285,642 |
| Municipal Court | 47,830 | 58,038 | - | - | 47,830 | 58,038 |
| Police | 1,688,802 | 1,495,817 | - | - | 1,688,802 | 1,495,817 |
| Public Works | 503,971 | 246,441 | - | - | 503,971 | 246,441 |
| Parks | 171,490 | 162,891 | - | - | 171,490 | 162,891 |
| Interest | 34,342 | 31,817 | - | - | 34,342 | 31,817 |
| Utility | - | - | 2,157,040 | 1,996,597 | 2,157,040 | 1,996,597 |
| TOTAL EXPENSES | 3,784,638 | 2,930,441 | 2,157,040 | 1,996,597 | 5,941,678 | 4,927,038 |
| Increase (Decrease) in Net Position | | | | | | |
| Net Position | 445,466 | 1,186,195 | (194,024) | (496,447) | 251,442 | 689,748 |
| Beginning Net Position | 7,830,517 | 6,644,322 | 1,148,376 | 1,644,823 | 8,978,893 | 8,289,145 |
| Ending Net Position | \$ 8,275,983 | \$ 7,830,517 | \$ 954,352 | \$ 1,148,376 | \$ 9,230,335 | \$ 8,978,893 |

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

Revenues from governmental fund types totaled \$4.2 million, an increase of 3% from the preceding year. Property tax collections increased from a new levy for the 2024 drainage bonds. Sales tax also grew, which help offset the decrease in permit revenue. Expenditures increased from \$3.5 to \$4.8 million. The increase was largely related to the new police station, street maintenance and inspection costs for the school district permit.

Budgetary Highlights

The City's actual expenditures in the general fund were \$14 thousand less than budgeted amounts. The police exceeded its budget as the cost of outfitting the new police station was more than expected. General government exceeded the budget for technology updates and employee training. Revenues were \$27 thousand less than projected, primarily from ad valorem taxes and how those are now split with debt service. General fund balance decreased \$303 thousand as expected in the budget.

The Municipal Development District's revenues were \$160 thousand more than budgeted amounts (primarily from stronger than expected sales tax), while expenditures were \$425 thousand more than budgeted amounts. Expenditures exceeded the budget for capital projects and event costs. This led to a net decrease in fund balance of \$424 thousand.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

As of September 30, 2025, the City had invested \$15.8 million in a broad range of capital assets, including land, equipment, buildings, and vehicles. Significant additions for 2025 include a new police department building and a new pickleball court. (See Table A-3.)

Table A-3
City's Capital Assets

| | Governmental Activities | | Business-Type Activities | | Total | |
|--------------------------------|-------------------------|--------------|--------------------------|--------------|--------------|--------------|
| | 2025 | 2024 | 2025 | 2024 | 2025 | 2024 |
| Land | \$ 209,198 | \$ 209,198 | \$ 31,158 | \$ 31,158 | \$ 240,356 | \$ 240,356 |
| Buildings and Improvements | 1,374,574 | 399,934 | 14,000 | 14,000 | 1,388,574 | 413,934 |
| Equipment | 1,116,515 | 1,127,655 | 604,945 | 593,292 | 1,721,460 | 1,720,947 |
| Infrastructure | 2,631,358 | 2,523,515 | 9,471,572 | 9,471,572 | 12,102,930 | 11,995,087 |
| Construction in Progress | 268,743 | 234,891 | 79,350 | 25,300 | 348,093 | 260,191 |
| Totals at Historical Cost | 5,600,388 | 4,495,193 | 10,201,025 | 10,135,322 | 15,801,413 | 14,630,515 |
| Total Accumulated Depreciation | (1,678,589) | (1,459,378) | (6,309,737) | (5,885,084) | (7,988,326) | (7,344,462) |
| Net Capital Assets | \$ 3,921,799 | \$ 3,035,815 | \$ 3,891,288 | \$ 4,250,238 | \$ 7,813,087 | \$ 7,286,053 |

More detailed information about the City's capital assets is presented in the notes to the financial statements.

Long Term Debt

At year-end, the City had \$3.3 million in bonds outstanding as shown in Table A-4. No new debt was issued but the City chose to pay off the 2017 bonds in the utility fund early to save on interest. More detailed information about the City's debt is presented in the notes to the financial statements.

Table A-4
City's Long-Term Debt

| | Governmental Activities | | Business-Type Activities | | Total | |
|-----------------------------|-------------------------|--------------|--------------------------|--------------|--------------|--------------|
| | 2025 | 2024 | 2025 | 2024 | 2025 | 2024 |
| Bonds and Loans Payable | \$ 1,210,000 | \$ 1,250,000 | \$ 2,106,627 | \$ 2,603,269 | \$ 3,316,627 | \$ 3,853,269 |
| Total Bonds & Notes Payable | \$ 1,210,000 | \$ 1,250,000 | \$ 2,106,627 | \$ 2,603,269 | \$ 3,316,627 | \$ 3,853,269 |

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The City's budget for 2026 is based on a property tax rate increase from 0.178093 to 0.272538. The additional revenue will be used to help supplement the general fund budget so that investments in streets and parks can continue. The 2026 budget also includes 5% cost of living adjustment to remain competitive with other governments in the area. Drainage improvements are expected to continue from the 2024 bonds.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the City's finances and to demonstrate the City's accountability for the money it receives. If you have questions about this report or need additional financial information, contact City Hall at (830) 779-4541.



CITY OF LA VERNIA
ANNUAL FINANCIAL REPORT
SEPTEMBER 30, 2025

BASIC FINANCIAL STATEMENTS

The basic financial statements include integrated sets of financial statements as required by the GASB. The sets of statements include:

- Government – Wide Financial Statements
- Fund Financial Statements:
 - Governmental Funds
 - Proprietary Fund

In addition, the notes to the financial statements are included to provide information that is essential to a user's understanding of the basic financial statements.



CITY OF LA VERNIA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2025

| | Governmental Activities | Business-Type Activities | Total |
|---------------------------------------|----------------------------|-----------------------------|---------------------|
| ASSETS | | | |
| Cash and Cash Equivalents | \$ 4,609,009 | \$ 1,203 | \$ 4,610,212 |
| Receivables (net of allowances): | | | |
| Ad Valorem Taxes | 15,081 | - | 15,081 |
| Other | 486,933 | 187,205 | 674,138 |
| Prepaid Items | 5,563 | - | 5,563 |
| Restricted Cash - Impact Fees | - | 97,380 | 97,380 |
| Internal Balances | 820,726 | (820,726) | - |
| Capital Assets (net) | 3,921,799 | 3,891,288 | 7,813,087 |
| TOTAL ASSETS | 9,859,111 | 3,356,350 | 13,215,461 |
| DEFERRED OUTFLOWS OF RESOURCES | | | |
| Deferred Pension Related Outflows | 58,711 | - | 58,711 |
| Deferred OPEB Related Outflows | 9,872 | - | 9,872 |
| TOTAL DEFERRED OUTFLOWS | 68,583 | - | 68,583 |
| LIABILITIES | | | |
| <i>Current Liabilities:</i> | | | |
| Accounts Payable | 31,403 | 55,552 | 86,955 |
| Accrued Wages | 44,279 | 4,089 | 48,368 |
| Accrued Interest Payable | 7,796 | 7,893 | 15,689 |
| Accrued Compensated Absences | 123,573 | 17,796 | 141,369 |
| Customer Deposits | - | 102,794 | 102,794 |
| Unearned Revenue | - | 22,261 | 22,261 |
| <i>Noncurrent Liabilities:</i> | | | |
| Due within One Year | 65,000 | 190,373 | 255,373 |
| Due in more than One Year | 1,216,182 | 2,001,240 | 3,217,422 |
| Net Pension Liability | 48,602 | - | 48,602 |
| Total OPEB Liability | 35,117 | - | 35,117 |
| TOTAL LIABILITIES | 1,571,952 | 2,401,998 | 3,973,950 |
| DEFERRED INFLOWS OF RESOURCES | | | |
| Deferred Pension Related Inflows | 63,909 | - | 63,909 |
| Deferred OPEB Related Inflows | 15,850 | - | 15,850 |
| TOTAL DEFERRED INFLOWS | 79,759 | - | 79,759 |
| NET POSITION: | | | |
| Net Investment in Capital Assets | 3,875,041 | 1,699,675 | 5,574,716 |
| Restricted for: | | | |
| Street Repair | 693,368 | - | 693,368 |
| Municipal Development District | 1,993,152 | - | 1,993,152 |
| Municipal Court | 21,267 | - | 21,267 |
| Police | 1,920 | - | 1,920 |
| Tourism | 277,247 | - | 277,247 |
| Impact Fees | - | 97,380 | 97,380 |
| Unrestricted | 1,413,988 | (842,703) | 571,285 |
| TOTAL NET POSITION | \$ 8,275,983 | \$ 954,352 | \$ 9,230,335 |

See accompanying notes to basic financial statements.

CITY OF LA VERNIA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2025

| Functions and Programs | Expenses | Program Revenues | | | |
|---------------------------------------|---------------------|-----------------------------|---|---|--|
| | | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | |
| Primary Government: | | | | | |
| <i>Governmental Activities:</i> | | | | | |
| Code Enforcement | \$ 358,118 | \$ 78,527 | \$ - | \$ - | |
| General Government | 612,778 | 45,369 | - | 20,000 | |
| Municipal Development | 367,307 | - | - | - | |
| Municipal Court | 47,830 | 101,221 | - | - | |
| Police | 1,688,802 | 342,806 | 78,862 | - | |
| Public Works | 503,971 | - | - | - | |
| Parks | 171,490 | - | - | - | |
| Interest | 34,342 | - | - | - | |
| Total Governmental Activities | 3,784,638 | 567,923 | 78,862 | 20,000 | |
| <i>Business-Type Activities:</i> | | | | | |
| Water and Sewer Utility | 2,157,040 | 1,962,571 | - | - | |
| Total Business-Type Activities | 2,157,040 | 1,962,571 | - | - | |
| Total Primary Government | \$ 5,941,678 | \$ 2,530,494 | \$ 78,862 | \$ 20,000 | |

General Revenues:

Taxes
 Ad Valorem Taxes
 Franchise Taxes
 Sales Taxes
 Interest and Investment Earnings
 Miscellaneous

Total General Revenues

Change in Net Position

Net Position at Beginning of Year**Net Position at End of Year**

Net (Expense) Revenue and Changes in Position
Primary Government

| <u>Governmental Activities</u> | <u>Business-Type Activities</u> | <u>Total</u> |
|--------------------------------|---------------------------------|--------------|
|--------------------------------|---------------------------------|--------------|

| | | |
|--------------------|--------------------|--|
| \$ (279,591) | \$ (279,591) | |
| (547,409) | (547,409) | |
| (367,307) | (367,307) | |
| 53,391 | 53,391 | |
| (1,267,134) | (1,267,134) | |
| (503,971) | (503,971) | |
| (171,490) | (171,490) | |
| (34,342) | (34,342) | |
| <u>(3,117,853)</u> | <u>(3,117,853)</u> | |

| | | |
|--------------------|------------------|--------------------|
| \$ (194,469) | <u>(194,469)</u> | |
| <u>(194,469)</u> | <u>(194,469)</u> | |
| <u>(3,117,853)</u> | <u>(194,469)</u> | <u>(3,312,322)</u> |

| | | |
|------------------|------------|------------------|
| 458,847 | - | 458,847 |
| 91,365 | - | 91,365 |
| 2,803,629 | - | 2,803,629 |
| 118,019 | 445 | 118,464 |
| 91,459 | - | 91,459 |
| <u>3,563,319</u> | <u>445</u> | <u>3,563,764</u> |

| | | |
|---------------------|-------------------|---------------------|
| 445,466 | (194,024) | 251,442 |
| <u>7,830,517</u> | <u>1,148,376</u> | <u>8,978,893</u> |
| <u>\$ 8,275,983</u> | <u>\$ 954,352</u> | <u>\$ 9,230,335</u> |

CITY OF LA VERNIA
BALANCE SHEET - GOVERNMENTAL FUNDS
SEPTEMBER 30, 2025

| | General Fund | Street Maintenance | Municipal Development District |
|---|----------------------------|--------------------------|--------------------------------------|
| ASSETS | | | |
| Cash and Cash Equivalents | \$ 805,428 | \$ 636,883 | \$ 1,635,421 |
| Receivables (net of allowances for uncollectibles): | | | |
| Property Taxes | 15,081 | - | - |
| Other Receivables | 316,194 | 56,485 | 110,672 |
| Due From Other Funds | 820,726 | - | 250,000 |
| Prepaid Items | <u>5,563</u> | <u>-</u> | <u>-</u> |
| TOTAL ASSETS | <u>\$ 1,962,992</u> | <u>\$ 693,368</u> | <u>\$ 1,996,093</u> |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES & FUND BALANCES | | | |
| <i>Liabilities</i> | | | |
| Accounts Payable | \$ 31,403 | \$ - | \$ - |
| Accrued Wages | 41,338 | - | 2,941 |
| Due To Other Funds | <u>250,000</u> | <u>-</u> | <u>-</u> |
| Total Liabilities | <u>322,741</u> | <u>-</u> | <u>2,941</u> |
| <i>Deferred Inflows of Resources</i> | | | |
| Unavailable Property Tax Revenues | <u>15,046</u> | <u>-</u> | <u>-</u> |
| Total Deferred Inflows of Resources | <u>15,046</u> | <u>-</u> | <u>-</u> |
| <i>Fund Balances:</i> | | | |
| Nonspendable Prepaid Items | 5,563 | - | - |
| Restricted for: | | | |
| Street Repair | - | 693,368 | - |
| Municipal Court | - | - | - |
| Police | - | - | - |
| Tourism Development | - | - | - |
| Municipal Development | - | - | 1,993,152 |
| Drainage Improvements | - | - | - |
| Unassigned | <u>1,619,642</u> | <u>-</u> | <u>-</u> |
| Total Fund Balances | <u>1,625,205</u> | <u>693,368</u> | <u>1,993,152</u> |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES & FUND BALANCES | <u>\$ 1,962,992</u> | <u>\$ 693,368</u> | <u>\$ 1,996,093</u> |

See accompanying notes to basic financial statements.

| 2024 Drainage Bonds | Total Nonmajor Funds | Total Governmental Funds |
|---------------------------|----------------------------|--------------------------------|
| \$ 1,234,424 | \$ 296,852 | \$ 4,609,008 |

| | | |
|---------------------|-------------------|---------------------|
| - | - | 15,081 |
| - | 3,582 | 486,933 |
| - | - | 1,070,726 |
| - | - | 5,563 |
| <u>\$ 1,234,424</u> | <u>\$ 300,434</u> | <u>\$ 6,187,311</u> |

| | | |
|------|------|-----------|
| \$ - | \$ - | \$ 31,403 |
| - | - | 44,279 |
| - | - | 250,000 |
| - | - | 325,682 |

| | | |
|---|---|--------|
| - | - | 15,046 |
| - | - | 15,046 |

| | | |
|------------------|----------------|------------------|
| - | - | 5,563 |
| - | - | 693,368 |
| - | 21,267 | 21,267 |
| - | 1,920 | 1,920 |
| - | 277,247 | 277,247 |
| - | - | 1,993,152 |
| 1,234,424 | - | 1,234,424 |
| - | - | 1,619,642 |
| <u>1,234,424</u> | <u>300,434</u> | <u>5,846,583</u> |

| | | |
|---------------------|-------------------|---------------------|
| <u>\$ 1,234,424</u> | <u>\$ 300,434</u> | <u>\$ 6,187,311</u> |
|---------------------|-------------------|---------------------|



**CITY OF LA VERNIA
RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2025**

TOTAL FUND BALANCE - TOTAL GOVERNMENTAL FUNDS \$ 5,846,583

Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital Assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. 3,921,799

Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds. 15,047

Accrued vacation leave payable is not due and payable in the current period and, therefore, not reported in the funds. (123,573)

Net pension liabilities (and related deferred outflows of resources) do not provide or consume current financial resources and are not reported in the funds.

| | |
|-----------------------------------|----------|
| Net Pension Liability | (48,602) |
| Pension Related Deferred Outflows | 58,711 |
| Pension Related Deferred Inflows | (63,909) |
| | (53,800) |

Total OPEB liabilities (and related deferred outflows of resources) do not provide or consume current financial resources and are not reported in the funds.

| | |
|--------------------------------|----------|
| Total OPEB Liability | (35,117) |
| OPEB Related Deferred Outflows | 9,872 |
| OPEB Related Deferred Inflows | (15,850) |

Long-term debt is not due and payable in the current period and therefore not reported in the governmental funds

| | |
|---------------------------|-------------|
| Bonds Payable | (1,210,000) |
| Unamortized Bond Premiums | (71,182) |
| Accrued Interest | (7,796) |

TOTAL NET POSITION - GOVERNMENTAL ACTIVITIES **\$ 8,275,983**

See accompanying notes to basic financial statements.

CITY OF LA VERNIA
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

| | General Fund | Street Maintenance | Municipal Development District |
|---|---------------------|-----------------------|--------------------------------------|
| REVENUES | | | |
| Ad Valorem Taxes | \$ 342,982 | \$ - | \$ - |
| Franchise Fees and Hotel Taxes | 91,365 | - | - |
| Sales Taxes | 1,732,118 | 340,577 | 666,173 |
| Fines and Penalties | 96,359 | - | - |
| Licenses and Permits | 78,527 | - | - |
| Interest Income | 44,100 | 13,841 | 15,326 |
| Grants and Donations | 1,651 | - | - |
| Miscellaneous | 72,266 | - | 67,111 |
| Police Services for School District | 336,326 | - | - |
| TOTAL REVENUES | 2,795,694 | 354,418 | 748,610 |
| EXPENDITURES | | | |
| <i>Current:</i> | | | |
| Code Enforcement | 358,466 | - | - |
| General Government | 567,566 | - | - |
| Municipal Court | 48,009 | - | - |
| Police | 1,471,148 | - | - |
| Public Works | 183,047 | 185,963 | - |
| Parks | 172,968 | - | - |
| Municipal Development | - | - | 362,723 |
| Capital Outlay | 362,350 | - | 750,295 |
| <i>Debt Service:</i> | | | |
| Principal | - | - | - |
| Interest | - | - | - |
| TOTAL EXPENDITURES | 3,163,554 | 185,963 | 1,113,018 |
| Excess (Deficiency) of Revenues | | | |
| Over (Under) Expenditures | (367,860) | 168,455 | (364,408) |
| OTHER FINANCING SOURCES (USES) | | | |
| Sale of Property | 5,000 | - | - |
| Transfer In | 60,000 | - | - |
| Transfer Out | - | - | (60,000) |
| TOTAL OTHER FINANCING SOURCES (USES) | 65,000 | - | (60,000) |
| Net Change in Fund Balance | (302,860) | 168,455 | (424,408) |
| Fund Balances at Beginning of Year | <u>1,928,065</u> | <u>524,913</u> | <u>2,417,560</u> |
| Fund Balances at End of Year | <u>\$ 1,625,205</u> | <u>\$ 693,368</u> | <u>\$ 1,993,152</u> |

See accompanying notes to basic financial statements.

| 2024 Drainage Bonds | Total Nonmajor Funds | Total Governmental Funds |
|---------------------------|----------------------------|--------------------------------|
| \$ - | \$ 112,259 | \$ 455,241 |
| - | 64,761 | 156,126 |
| - | - | 2,738,868 |
| - | 4,861 | 101,220 |
| - | - | 78,527 |
| 43,495 | 1,262 | 118,024 |
| - | 96,141 | 97,792 |
| - | - | 139,377 |
| - | - | 336,326 |
| <u>43,495</u> | <u>279,284</u> | <u>4,221,501</u> |

| | | |
|----------------|----------------|------------------|
| - | - | 358,466 |
| - | - | 567,566 |
| - | 200 | 48,209 |
| - | 76,641 | 1,547,789 |
| - | - | 369,010 |
| - | - | 172,968 |
| - | - | 362,723 |
| 48,501 | 19,500 | 1,180,646 |
| - | 40,000 | 40,000 |
| - | 72,259 | 72,259 |
| <u>48,501</u> | <u>208,600</u> | <u>4,719,636</u> |
| <u>(5,006)</u> | <u>70,684</u> | <u>(498,135)</u> |

| | | |
|----------|----------|-----------------|
| - | - | 5,000 |
| - | - | 60,000 |
| <u>-</u> | <u>-</u> | <u>(60,000)</u> |
| <u>-</u> | <u>-</u> | <u>5,000</u> |

| | | |
|---------------------|-------------------|---------------------|
| (5,006) | 70,684 | (493,135) |
| <u>1,239,430</u> | <u>229,750</u> | <u>6,339,718</u> |
| <u>\$ 1,234,424</u> | <u>\$ 300,434</u> | <u>\$ 5,846,583</u> |



CITY OF LA VERNIA
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2025

NET CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS \$ (493,135)

Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

| | |
|-----------------------------|-----------|
| Purchases of Capital Assets | 1,148,703 |
| Depreciation | (262,719) |

Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds. This amount represents the change in those revenues from the prior year. 3,605

Governmental funds report required contributions to employee pensions and other post employment benefits (OPEB) as expenditures. However, in the Statement of Activities these benefits are recorded based on the actuarially determined cost of the plans. This is the amount that the actuarially determined expense exceeded (or was exceeded by) the contributions.

| | |
|--------------|---------|
| Pension Plan | 25,427 |
| OPEB Plan | (2,673) |

The issuance of long-term debt provides current financial resources for governmental funds and the repayment of that debt consumes current financial resources. However, the statement of activities does not report these transactions. In addition, interest on the statement of activities is recorded as it accrues as opposed to when due and payable on the governmental fund statements.

| | |
|--------------------------|--------|
| Principal Payments | 40,000 |
| Amortization of Premiums | 13,896 |
| Accrued Interest | 24,021 |

Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

| | |
|--|-----------------|
| Change in Compensated Absences | <u>(51,659)</u> |
| CHANGE IN NET POSITION - GOVERNMENTAL ACTIVITIES | \$ 445,466 |

See accompanying notes to basic financial statements.

CITY OF LA VERNIA
STATEMENT OF NET POSITION
PROPRIETARY UTILITY FUND
SEPTEMBER 30, 2025

ASSETS*Current Assets:*

| | |
|--|----------------|
| Cash and Cash Equivalents | \$ 1,203 |
| Receivables (net of allowances for uncollectibles): | <u>187,205</u> |
| <i>Total Current Assets</i> | <u>188,408</u> |

Other Assets:

| | |
|--------------------------------------|------------------|
| Restricted Cash - Impact Fees | 97,380 |
| Capital Assets (net of depreciation) | <u>3,891,288</u> |
| <i>Total Other Assets</i> | <u>3,988,668</u> |

TOTAL ASSETS4,177,076**LIABILITIES***Current Liabilities:*

| | |
|----------------------------------|------------------|
| Accounts Payable | 55,552 |
| Accrued Wages | 4,089 |
| Accrued Interest Payable | 7,893 |
| Accrued Compensated Absences | 17,796 |
| Customer Deposits | 102,794 |
| Due to Other Funds | 820,726 |
| Unearned Revenue | 22,261 |
| Long-Term Debt - Current Portion | <u>190,373</u> |
| <i>Total Current Liabilities</i> | <u>1,221,484</u> |

Noncurrent Liabilities:

| | |
|---|------------------|
| Long-Term Debt - Net of Current Portion | <u>2,001,240</u> |
| TOTAL LIABILITIES | <u>3,222,724</u> |

NET POSITION:

| | |
|----------------------------------|-------------------|
| Net Investment in Capital Assets | 1,699,675 |
| Restricted Impact Fees | 97,380 |
| Unrestricted (Deficit) | <u>(842,703)</u> |
| TOTAL NET POSITION | <u>\$ 954,352</u> |

CITY OF LA VERNIA
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY UTILITY FUND
FOR THE YEAR SEPTEMBER 30, 2025

OPERATING REVENUES

| | |
|---------------------------------|-------------------------|
| Water Charges | \$ 1,061,089 |
| Sewer Charges | 327,197 |
| Garbage Charges | 506,342 |
| Connection and Impact Fees | 25,079 |
| Other Charges | 42,864 |
| TOTAL OPERATING REVENUES | <u>1,962,571</u> |

OPERATING EXPENSES

| | |
|---------------------------------|-------------------------|
| Personnel | 221,815 |
| Water Purchase | 94,975 |
| Garbage Collection | 414,685 |
| Utilities | 98,239 |
| Office and Administrative | 53,687 |
| Repairs and Chemicals | 583,232 |
| Treatment Plant Contract | 167,641 |
| Depreciation | 446,888 |
| TOTAL OPERATING EXPENSES | <u>2,081,162</u> |

OPERATING INCOME (LOSS)**(118,591)****NONOPERATING REVENUES (EXPENSES)**

| | |
|---|------------------------|
| Interest Income | 445 |
| Interest Expense | (75,878) |
| TOTAL NONOPERATING REVENUES (EXPENSES) | <u>(75,433)</u> |

CHANGE IN NET POSITION (194,024)**NET POSITION AT BEGINNING OF YEAR** 1,148,376**NET POSITION AT END OF YEAR** **\$ 954,352**

CITY OF LA VERNIA
STATEMENT OF CASH FLOWS - PROPRIETARY UTILITY FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2025

Cash Flows From Operating Activities:

| | |
|---|-----------------------|
| Cash Received From Customers | \$ 1,916,058 |
| Cash Paid to Suppliers for Goods and Services | (1,425,142) |
| Cash Paid to Employees | (214,273) |
| Net Cash Provided (Used) by Operating Activities | <u>276,643</u> |

Cash Flows From Capital and Related Financing Activities:

| | |
|---|-------------------------|
| Purchases of Capital Assets | (87,938) |
| Principal Payments | (496,642) |
| Interest Paid | (91,129) |
| Net Cash Provided (Used) by Capital and Related Financing Activities | <u>(675,709)</u> |

Cash Flows From Noncapital Financing Activities:

| | |
|--|-----------------------|
| Short-term cash advances from other funds | <u>407,455</u> |
| Net Cash Provided (Used) by Noncapital Financing Activities | <u>407,455</u> |

Cash Flows From Investing Activities:

| | |
|---|-------------------|
| Investment Interest Received | <u>445</u> |
| Net Cash Provided (Used) by Investing Activities | <u>445</u> |

| | |
|---|--------------|
| Net Increase (Decrease) in Cash and Cash Equivalents | 8,834 |
|---|--------------|

Cash and Cash Equivalents at Beginning of Year

| | |
|---------------------------|----------------------|
| Cash and Cash Equivalents | - |
| Restricted Cash | <u>89,749</u> |
| | <u>89,749</u> |

Cash and Cash Equivalents at End of Year

| | |
|---------------------------|-------------------------|
| Cash and Cash Equivalents | 1,203 |
| Restricted Cash | <u>97,380</u> |
| | <u>\$ 98,583</u> |

CITY OF LA VERNIA
STATEMENT OF CASH FLOWS - PROPRIETARY UTILITY FUND (CONT.)
FOR THE YEAR ENDED SEPTEMBER 30, 2025

Reconciliation of Operating Income to Net Cash

Provided (Used) by Operating Activities:

| | |
|-------------------------|--------------|
| Operating Income (Loss) | \$ (118,591) |
|-------------------------|--------------|

Adjustments to Reconcile Operating Income to Net Cash

Provided (Used) by Operating Activities:

| | |
|--------------|---------|
| Depreciation | 446,888 |
|--------------|---------|

(Increase) Decrease in Operating Assets:

| | |
|---------------------------|----------|
| Accounts Receivable (net) | (51,022) |
|---------------------------|----------|

Increase (Decrease) in Current Liabilities:

| | |
|------------------|----------|
| Accounts Payable | (12,683) |
|------------------|----------|

| | |
|---------------|-----|
| Accrued Wages | 834 |
|---------------|-----|

| | |
|------------------------------|-------|
| Accrued Compensated Absences | 6,708 |
|------------------------------|-------|

| | |
|-------------------|-------|
| Customer Deposits | 3,180 |
|-------------------|-------|

| | |
|------------------|-------|
| Unearned Revenue | 1,329 |
|------------------|-------|

| | |
|--|-----------------------|
| Total Adjustments to Reconcile Operating Activities | <u>395,234</u> |
|--|-----------------------|

Net Cash Provided (Used) by

Operating Activities \$ 276,643

CITY OF LA VERNIA
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

NOTE A -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of La Vernia, Texas (“City”) operates under a Council-Mayor form of government and provides the following services: police protection, parks and recreation, municipal court, planning and zoning, general administrative services, and utility (water, sewer and garbage) services.

The financial statements of the City have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

1. REPORTING ENTITY

Component Units

As required by generally accepted accounting principles, these financial statements present the government and its component units, entities for which the government is considered to be financially accountable. Blended component units, although legally separate entities, are, in substance, part of the government’s operations; thus, data from these units, if any existed, would be combined with data of the primary government. Discretely presented component units, on the other hand, are reported in a separate column in the government-wide financial statements to emphasize they are legally separate from the government. As of September 30, 2025, the City had one component unit that is blended in these financial statements:

La Vernia Municipal Development District

The City appoints a voting majority to, and exerts significant control over, the Municipal Development District (MDD), a legally separate entity. This qualifies the MDD as a component unit, which is presented in a separate column in the governmental fund financial statements (blended presentation). The MDD collects a 1/2 cent sales tax to promote the economic growth and enhance overall quality of life in the City of La Vernia. The MDD does not issue standalone financial statements. The MDD is located in the City Hall.

2. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The **government-wide financial statements** include the statement of net position and the statement of activities. Government-wide statements report information on all of the activities of the City. The effect of interfund transfers has been removed from the government-wide statements but continues to be reflected on the fund statements. Governmental activities are supported mainly by taxes and intergovernmental revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods and services.

CITY OF LA VERNIA
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2025

NOTE A -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

2. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (Continued)

The statement of activities reflects the degree to which the direct expenses of a given function or segments are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included in program revenues are reported as general revenues.

Separate **fund financial statements** are provided for governmental funds and proprietary funds. The General Fund, Street Maintenance Fund, Municipal Development District and 2024 Drainage Bonds meet the criteria as **major governmental funds**.

3. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION

The **government-wide financial statements** are reported using the economic resources measurement focus and the accrual basis of accounting. This measurement focus is also used for the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Revenue types which have been accrued consist of revenue from the investments, intergovernmental revenue and charges for services. Grants are recognized as revenue when all applicable eligibility requirements imposed by the provider are met.

Revenues are classified as *program revenues* and *general revenues*. Program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. General revenues include all taxes, grants not restricted to specific programs, investment earnings, and other miscellaneous revenues.

Governmental fund level financial statements are reported using current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Measurable and available revenues include revenues expected to be received within 60 days after the fiscal year ends. Receivables which are measurable but not collectible within 60 days after the end of the fiscal period are reported as deferred outflows of resources.

Expenditures generally are recorded when a fund liability is incurred; however, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when the liability has matured and payment is due.

CITY OF LA VERNIA
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2025

NOTE A -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION (Continued)

The government reports the following major governmental funds:

The General Fund is the general operating fund of the City and is always classified as a major fund. The General Fund is used to account for all financial resources except those required to be accounted for in another fund. Major revenue sources include property taxes, charges for services, intergovernmental revenues and investment of idle funds. Primary expenditures are for general administration, public safety, public works and capital acquisition.

The Street Maintenance Fund is used to account for the $\frac{1}{4}$ cent sales tax dedicated to maintaining the streets of the City.

Municipal Development District is used to account for the $\frac{1}{2}$ cent sales tax to promote economic development and enhance overall quality of life in the City.

2024 Drainage Bonds is used to account for bonds issued for capital improvements in the City.

The City has the following nonmajor funds: Court Security, Court Technology, Grant Fund, Hotel Tax, Debt Service and Police Forfeiture.

Proprietary fund level financial statements are used to account for activities, which are similar to those often found in the private sector. The measurement focus is upon determination of net income, financial position and cash flows. The City's Proprietary Fund is the Utility Fund (used to account for the provision of water, sewer, and garbage services to residents).

The **Proprietary Fund** is accounted for using the accrual basis of accounting as follows:

1. Revenues are recognized when earned, and expenses are recognized when the liabilities are incurred.
2. Current-year contributions, administrative expenses and benefit payments, which are not received or paid until the subsequent year, are accrued.

Proprietary funds distinguish operating revenues and expenses from non-operating. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations.

4. CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash deposits and investments with a maturity date within three (3) months of the date acquired by the City. Cash is only reported as restricted if it has a restriction narrower than the purpose of the fund that it is recorded in.

CITY OF LA VERNIA
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2025

NOTE A -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. INVESTMENTS

State statutes authorize the City to invest in (a) obligations of the United States or its agencies and instrumentalities; (b) direct obligations of the State of Texas or its agencies; (c) other obligations, the principal and interest of which are unconditionally guaranteed or insured by the State of Texas or the United States; (d) obligations of states, agencies, counties, cities, and other political subdivisions of any state having been rated as to investment quality by a nationally recognized investment rating firm and having received a rating of not less than A or its equivalent; (e) certificates of deposit by state and national banks domiciled in this state that are (i) guaranteed or insured by the Federal Deposit Insurance Corporation, or its successor; or, (ii) secured by obligations that are described by (a) - (e). Statutes also allow investing in local government investment pools organized and rated in accordance with the Interlocal Cooperation Act, whose assets consist exclusively of the obligations of the United States or its agencies and instrumentalities and repurchase assessments involving those same obligations. The City reports investments in local government pools at net asset value and certificates of deposit at amortized cost. Local government investment pools are reported as part of cash and cash equivalents.

6. ACCOUNTS RECEIVABLE

Property taxes are levied based on taxable value at January 1 prior to September 30 and become due October 1, 2024 and past due after January 31, 2025. Accordingly, receivables and revenues for property taxes are reflected on the government-wide statement based on the full accrual method of accounting. Property tax receivables for prior years' levy are shown net of an allowance for credit losses, which the City currently estimates to be \$2,661 for the general fund.

Reimbursements for services performed are recorded as receivables and revenues when they are earned in the government-wide statements. Included are fines and costs assessed by the court action and billable services for certain contracts. Revenues received in advance of the costs being incurred are recorded as deferred revenue in the fund statements. Receivables are shown net of an allowance for credit losses.

7. PREPAID ITEMS

Payments made for goods and services in advance are recorded as prepaid items on the balance sheet.

8. SHORT-TERM INTERFUND RECEIVABLES/PAYABLES

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the fund statements. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances".

CITY OF LA VERNIA
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2025

NOTE A -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

9. CAPITAL ASSETS

Capital assets, which include land, buildings and improvements, equipment, and infrastructure assets, are reported in the applicable governmental or business type activities column in the government-wide financial statements. Capital assets such as equipment are defined as assets with a cost of \$5,000 or more. Infrastructure assets include City-owned streets, sewer, sidewalks, curbs and bridges. Capital assets are recorded at historical costs if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The Costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Interest has not been capitalized during the construction period on property plant and equipment.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

| Asset | Estimated Life |
|----------------------------|----------------|
| Buildings and improvements | 10 to 40 years |
| Streets and Infrastructure | 10 to 30 years |
| Utility system in service | 10 to 30 years |
| Machinery and equipment | 3 to 20 years |

10. COMPENSATED ABSENCES

Employees earn vacation and sick leave at varying rates depending on length of service. Accrued vacation leave must be taken within the employment year (based on anniversary date). No sick leave days are paid when an employee leaves City employment. Liabilities for compensated absences are recognized in the fund statements to the extent the liabilities have matured (i.e. are due for payment). Compensated absences are accrued in the government-wide statements based on an estimate of the absences that are more likely than not to be taken as time off or paid out. The City uses the first in first out flows assumption in determining the liability.

11. DEFERRED INFLOWS AND OUTFLOWS OF RESOURCES

A deferred outflow of resources is a consumption of net position that is applicable to a future reporting period while a deferred inflow of resources is an acquisition of net position. These items are presented in separate sections following assets (deferred outflows) or liabilities (deferred inflows) on the statement of net position.

Unavailable revenue is reported only in the governmental funds balance sheet under a modified accrual basis of accounting. Unavailable revenues from property tax are deferred and recognized as an inflow of resource in the period the amounts become available.

CITY OF LA VERNIA
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2025

NOTE A -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

12. DEFERRED COMPENSATION PLAN

The City offers an Internal Revenue Code Section 457 deferred compensation plan. The City does not contribute to the plan, the plan is administered by an unrelated party, and the assets are invested at the direction of the employee.

13. UNEARNED REVENUE

Unearned revenues arise when assets are recognized before revenue recognition criteria have been satisfied.

14. LONG-TERM OBLIGATIONS

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities under governmental activities or proprietary fund type statement of net position. On new bond issues, bond premiums and discounts are deferred and amortized over the life of the discount. Bond issuance costs are expensed when incurred.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

15. PENSIONS

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the Fiduciary Net Position of the Texas Municipal Retirement System (TMRS) and additions to/deductions from TMRS's Fiduciary Net Position have been determined on the same basis as they are reported by TMRS. For this purpose, plan contributions are recognized in the period that compensation is reported for the employee, which is when contributions are legally due. Benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

16. FUND EQUITY

Fund balances in governmental funds are classified as follows:

Nonspendable - Represents amounts that cannot be spent because they are either not in spendable form (such as inventory or prepaid items) or legally required to remain intact.

Restricted - Represents amounts that are constrained by external parties, constitutional provisions or enabling legislation.

CITY OF LA VERNIA
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2025

NOTE A -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

16. FUND EQUITY (CONT.)

Committed - Represents amounts that can only be used for a specific purpose by a resolution of City Council. Committed amounts cannot be used for any other purpose unless the City Council removes those constraints through the same formal action.

Assigned - Represents amounts which the City intends to use for a specific purpose but do not meet the criteria of restricted or committed. The City Council may make assignments and has chosen not to delegate that authority to any other individuals.

Unassigned - Represents the residual balance that may be spent on any other purpose of the City.

When an expenditure is incurred for a purpose in which multiple classifications are available, the City considers restricted balances spent first, committed second and assigned third. The City has established minimum fund balance policy of 35% of on-going expenditures in the general fund and 25% of on-going expenditures in all other funds. In addition, a maximum fund balance of 60% was set for the general fund.

17. NET POSITION

Net position represents the difference between assets and liabilities. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvements of those assets, and adding back unspent proceeds. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the City or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

18. OPERATING REVENUES AND EXPENSES

Operating revenues are those revenues that are generated directly from the primary activity of the enterprise. For the City, those revenues are charges for sewer services. Operating expenses are the necessary costs incurred to provide the service that is the primary activity. Revenues and expenses not meeting these definitions are reported as nonoperating.

19. INTERFUND TRANSACTIONS

Legally authorized transfers are treated as interfund transfers and are included in the results of operations of both Governmental and Proprietary Funds.

20. USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

CITY OF LA VERNIA
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2025

NOTE B -- DEPOSITS AND INVESTMENTS

Deposits

The City holds deposits at two institutions. At September 30, 2025, the City's deposits (including certificates of deposit) were fully collateralized by a combination of FDIC and pledged securities by the City's depositories.

Investments

The Public Funds Investment Act ("Act") requires an annual audit of investment practices. Audit procedures in this area conducted as a part of the audit of the basic financial statements disclosed that in the areas of investment practices, management reports and establishment of appropriate policies, the City adhered to the requirements of the Act. Additionally, the investment practices of the City were in accordance with local policies.

Public Funds Investment Pools

As of September 30, 2025, the City held \$2,272,066 in TexPool, a local government investment pool. Public funds investment pools in Texas ("Pools") are established under the authority of the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code, and are subject to the provisions of the Public Funds Investment Act (the "Act"), Chapter 2256 of the Texas Government Code. In addition to other provisions of the Act designed to promote liquidity and safety of principal, the Act requires Pools to: 1) have an advisory board composed of participants in the pool and other persons who do not have a business relationship with the pool and are qualified to advise the pool; 2) maintain a continuous rating of no lower than AAA or AAA-m or an equivalent rating by at least one nationally recognized rating service; and 3) maintain the market value of its underlying investment portfolio within one half of one percent of the value of its shares.

The City's investments in Pools are reported in an amount determined, by the fair value per share of the pool's underlying portfolio, unless the pool is a 2a7-like, in which case they are reported at share value. A 2a7-like pool is one which is not registered with the Securities and Exchange Commission ("SEC") as an investment company, but nevertheless has a policy that it will, and does, operate in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940.

GASB Statement 40 requires additional disclosures addressing other common risks of deposits and investments as follows:

a. Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The ratings of securities by nationally recognized rating agencies are designed to give an indication of credit risk. At year end, the City was not significantly exposed to credit risk.

CITY OF LA VERNIA
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2025

NOTE B -- DEPOSITS AND INVESTMENTS (CONT.)

b. Custodial Credit Risk

Deposits are exposed to custodial credit risk if they are not covered by depository insurance and the deposits are uncollateralized, collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent but not in the City's name.

Investment securities are exposed to custodial credit risk if securities are uninsured, are not registered in the name of the government, and are held by either the counterparty or the counterparty's trust department or agent but not in the City's name.

At year end, the City was not exposed to custodial credit risk.

c. Concentration of Credit Risk

The risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. At year end, the City had no exposure to concentration of credit risk.

d. Interest Rate Risk

This is the risk that changes in interest rates will adversely affect the fair value of an investment. At year-end, the City was not exposed to interest rate risk.

e. Foreign Currency Risk

This is the risk that exchange rates will adversely affect the fair value of an investment. At year end, the City was not exposed to foreign currency risk.

NOTE C -- PROPERTY TAX CALENDAR

The City's property tax is levied and becomes collectible each October 1 based on the assessed values listed as of the prior January 1, which is the date a lien attaches to all taxable property in the City. Assessed values are established by the Wilson County Appraisal District at 100% of estimated market value. Assessed values are reduced by lawful exemptions to arrive at taxable values. The total taxable value as of January 1, 2024, upon which the fiscal 2025 levy was based, was \$263 million (i.e., market value less exemptions). The tax rate to finance general governmental services for the year ended September 30, 2025, was \$0.178093 per \$100 of assessed value. In general, the City may not increase the maintenance and operations portion of the property tax rate (that funds the General Fund) more than 3.5% annually (based on a three year average) without an election.

CITY OF LA VERNIA
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2025

NOTE D -- OTHER RECEIVABLES

Other receivables for the City as of September 30, 2025 are as follows:

| | General Fund | Street Maintenance | Municipal Development | Nonmajor Funds | Total Utility |
|--------------------------------|--------------------------|-------------------------|--------------------------|------------------------|--------------------------|
| Sales Tax | \$ 287,145 | \$ 56,485 | \$ 110,672 | \$ - | \$ - |
| Franchise Taxes | 19,844 | - | - | - | - |
| Police Services | 3,861 | - | - | - | - |
| Other | 5,344 | - | - | 3,582 | - |
| Utility Services | - | - | - | - | 194,856 |
| Allowance for Credit Losses | - | - | - | - | (7,651) |
| Total Other Receivables | <u>\$ 316,194</u> | <u>\$ 56,485</u> | <u>\$ 110,672</u> | <u>\$ 3,582</u> | <u>\$ 187,205</u> |

NOTE E -- CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2025, was as follows:

| <i>Business-Type Activities</i> | Balance 10/1/2024 | Additions | Disposals/ Transfers | Balance 9/30/2025 |
|-----------------------------------|----------------------|---------------------|-------------------------|----------------------|
| Land | \$ 31,158 | \$ - | \$ - | \$ 31,158 |
| Buildings and Improvements | 14,000 | - | - | 14,000 |
| Vehicles and Equipment | 593,292 | 33,888 | (22,235) | 604,945 |
| Infrastructure | 9,471,572 | - | - | 9,471,572 |
| Construction in Progress | 25,300 | 54,050 | - | 79,350 |
| | <u>10,135,322</u> | <u>87,938</u> | <u>(22,235)</u> | <u>10,201,025</u> |
| Less Accumulated Depreciation | | | | |
| Buildings and Improvements | (13,954) | (25) | - | (13,979) |
| Equipment | (323,157) | (68,761) | 22,235 | (369,683) |
| Infrastructure | (5,547,973) | (378,102) | - | (5,926,075) |
| | <u>(5,885,084)</u> | <u>(446,888)</u> | <u>22,235</u> | <u>(6,309,737)</u> |
| Business-Type Capital Assets, Net | <u>\$ 4,250,238</u> | <u>\$ (358,950)</u> | <u>\$ -</u> | <u>\$ 3,891,288</u> |

CITY OF LA VERNIA
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2025

NOTE E -- CAPITAL ASSETS (Continued)

| <i>Governmental Activities</i> | Balance 10/1/2024 | Additions | Disposals/ Transfers | Balance 9/30/2025 |
|----------------------------------|----------------------|-------------------|-------------------------|----------------------|
| Land | \$ 209,198 | \$ - | \$ - | \$ 209,198 |
| Buildings and Improvements | 399,934 | 974,640 | - | 1,374,574 |
| Vehicles and Equipment | 1,127,655 | 32,368 | (43,508) | 1,116,515 |
| Infrastructure | 2,523,515 | 107,843 | - | 2,631,358 |
| Construction in Progress | 234,891 | 33,852 | - | 268,743 |
| | <u>4,495,193</u> | <u>1,148,703</u> | <u>(43,508)</u> | <u>5,600,388</u> |
| Less Accumulated Depreciation | | | | |
| Buildings and Improvements | (185,165) | (15,413) | - | (200,578) |
| Equipment | (715,513) | (127,617) | 43,508 | (799,622) |
| Infrastructure | (558,700) | (119,689) | - | (678,389) |
| | <u>(1,459,378)</u> | <u>(262,719)</u> | <u>43,508</u> | <u>(1,678,589)</u> |
| Governmental Capital Assets, Net | <u>\$ 3,035,815</u> | <u>\$ 885,984</u> | <u>\$ -</u> | <u>\$ 3,921,799</u> |

Land and Construction in Progress are not depreciated.

Depreciation expense was charged to the governmental functions as follows:

| | |
|------------------------------|-------------------|
| General | \$ 49,791 |
| Police | 101,553 |
| Public Works | <u>111,375</u> |
| Total Depreciation Expense - | |
| Governmental Activities | <u>\$ 262,719</u> |

NOTE F -- LONG-TERM DEBT

Changes in long-term debt for the year ending September 30, 2025 were as follows:

| | Balance 10/1/2024 | Additions | Reductions | Balance 9/30/2025 |
|-----------------------|----------------------|-------------------|---------------------|----------------------|
| Bonds and Notes | \$ 4,037,166 | \$ - | \$ (564,371) | \$ 3,472,795 |
| Net Pension Liability | 118,477 | 246,874 | (316,749) | 48,602 |
| Total OPEB Liability | 30,180 | 8,240 | (3,303) | 35,117 |
| Compensated Absences | 83,005 | 58,364 | - | 141,369 |
| <i>Totals</i> | <u>\$ 4,268,828</u> | <u>\$ 313,478</u> | <u>\$ (884,423)</u> | <u>\$ 3,697,883</u> |

CITY OF LA VERNIA
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2025

NOTE F -- LONG-TERM DEBT (Continued)

Long-term debt and obligations payable at September 30, 2025, comprise the following individual issues:

Note Payable – San Antonio River Authority (SARA)

In April 2004, the City borrowed money from SARA to improve the wastewater treatment plant. The loan was for \$600,000 with an interest rate of 4.48%. The loan requires annual installments of \$46,046, maturing in June 2024. The loan is supported by a pledge of income and fees from the utility fund.

Combination Tax and Limited Pledge Revenue Certificates of Obligation, Series 2016

In December 2015, the City issued \$3,025,000 in Combination Tax and Revenue Certificates of Obligation, Series 2016. The proceeds are to be used for water system improvements. The City intends to use utility revenues to service the debt but has the ability to levy property taxes for the debt service as well. The bonds mature September 1, 2036 and bear interest at rates ranging from 1.00% to 3.15%.

General Obligation Refunding Bonds, Series 2017

In November 2017, the City authorized \$564,000 in general obligation refunding bonds to advance refund a portion of the outstanding 2011 series. The debt service on the new bonds will be paid for from net utility fund revenues. The bonds mature March 1, 2030 and bear interest at rates ranging from 1.295% to 2.84%.

Combination Tax and Limited Pledge Revenue Certificates of Obligation, Series 2024

In January 2024, the City authorized \$1,250,000 in certificates for drainage improvements. The debt service on the new bonds will be paid from property tax revenues. The bonds mature serially through February, 2039 and bear interest at rates ranging from 2.7 to 3.3%.

Changes in Bonds and Notes:

| | Balance 10/1/2024 | Additions | Reductions | Balance 9/30/2025 | Due Within One Year |
|---------------------------------------|----------------------|-------------|---------------------|----------------------|------------------------|
| Governmental Activities | | | | | |
| <i>Public Offerings:</i> | | | | | |
| Certificates of Obligation, 2024 | \$ 1,250,000 | \$ - | \$ (40,000) | \$ 1,210,000 | \$ 65,000 |
| Unamortized Premiums | 85,078 | - | (13,896) | 71,182 | - |
| <i>Total Governmental Activities</i> | <u>1,335,078</u> | <u>-</u> | <u>(53,896)</u> | <u>1,281,182</u> | <u>65,000</u> |
| Business-Type Activities | | | | | |
| <i>Private Placements</i> | | | | | |
| <i>and Direct Borrowings:</i> | | | | | |
| San Antonio River Authority | 165,269 | - | (38,642) | 126,627 | 40,373 |
| Refunding, 2017 | 313,000 | - | (313,000) | - | - |
| <i>Public Offerings:</i> | | | | | |
| Certificates of Obligation, 2016 | 2,125,000 | - | (145,000) | 1,980,000 | 150,000 |
| Unamortized Premiums | 98,819 | - | (13,833) | 84,986 | - |
| <i>Total Business-Type Activities</i> | <u>2,702,088</u> | <u>-</u> | <u>(510,475)</u> | <u>2,191,613</u> | <u>190,373</u> |
| <i>Total Primary Government</i> | <u>\$ 4,037,166</u> | <u>\$ -</u> | <u>\$ (564,371)</u> | <u>\$ 3,472,795</u> | <u>\$ 255,373</u> |

CITY OF LA VERNIA
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2025

NOTE F -- LONG-TERM DEBT (Continued)

The annual requirements to service long-term debt and obligations outstanding as of September 30, 2025, including interest payments, are as follows:

| Year Ending September 30, | Governmental Activities | | |
|------------------------------|-------------------------|-------------------|---------------------|
| | Public Offerings | | |
| | Principal | Interest | Total |
| 2026 | \$ 65,000 | \$ 46,775 | \$ 111,775 |
| 2027 | 70,000 | 44,400 | 114,400 |
| 2028 | 70,000 | 41,600 | 111,600 |
| 2029 | 75,000 | 38,700 | 113,700 |
| 2030 | 80,000 | 35,600 | 115,600 |
| 2031-2035 | 435,000 | 127,900 | 562,900 |
| 2036-2039 | 415,000 | 33,900 | 448,900 |
| | <u>\$ 1,210,000</u> | <u>\$ 368,875</u> | <u>\$ 1,578,875</u> |

| Year Ending September 30, | Business-Type Activities | | | | | |
|------------------------------|---|------------------|---------------------|-------------------|---------------------|--|
| | Private Placements and Direct Borrowings | | | Public Offerings | | |
| | Principal | Interest | Principal | Interest | Total | |
| 2026 | \$ 40,373 | \$ 5,673 | \$ 150,000 | \$ 77,700 | \$ 273,746 | |
| 2027 | 42,182 | 3,864 | 150,000 | 73,200 | 269,246 | |
| 2028 | 44,072 | 1,974 | 160,000 | 67,200 | 273,246 | |
| 2029 | - | - | 165,000 | 60,800 | 225,800 | |
| 2030 | - | - | 170,000 | 54,200 | 224,200 | |
| 2031-2035 | - | - | 970,000 | 162,400 | 1,132,400 | |
| 2036 | - | - | 215,000 | 8,600 | 223,600 | |
| | <u>\$ 126,627</u> | <u>\$ 11,511</u> | <u>\$ 1,980,000</u> | <u>\$ 504,100</u> | <u>\$ 2,622,238</u> | |

The City has a bond series and a note payable that were directly placed at local banking institutions. The bond documents do not contain subjective acceleration clauses, events of default with finance related consequences or termination events with finance-related consequences.

CITY OF LA VERNIA
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2025

NOTE G -- DEFINED BENEFIT PENSION PLAN

Texas Municipal Retirement System

Plan Description

The City participates as one of 938 plans in the nontraditional, joint contributory, hybrid defined benefit pension plan administered by the Texas Municipal Retirement System (TMRS). TMRS is an agency created by the state of Texas and administered in accordance with the TMRS Act, Subtitle G, Title 8, Texas Government Code (the TMRS Act) as an agent multiple-employer retirement system for municipal employees in the State of Texas. The TMRS Act places the general administration and management of the system with a six-member Board of Trustees. Although the Governor, with the advice and consent of the Senate, appoints the Board, TMRS is not fiscally dependent on the State of Texas. TMRS issues a publicly available annual comprehensive financial report (ACFR) that can be obtained at www.tmrs.com.

All eligible employees of the City are required to participate in TMRS.

Benefits Provided

TMRS provides retirement, disability, and death benefits. Benefit provisions are adopted by the governing body of the City, within the options available in the state statutes governing TMRS.

At retirement, the benefit is calculated as if the sum of the employee's contributions, with interest, and the City-financed monetary credits with interest were used to purchase an annuity. Members may choose to receive their retirement benefit in one of seven payment options. Members may also choose to receive a portion of their benefit as a Partial Lump Sum Distribution in an amount equal to 12, 24, or 36 monthly payments, which cannot exceed 75% of the member's deposits and interest.

At the December 31, 2024 valuation and measurement date, the following employees were covered by the benefit terms:

| | |
|--|-----------|
| Inactive employees or beneficiaries currently receiving benefits | 6 |
| Inactive employees entitled to but not yet receiving benefits | 20 |
| Active employees | <u>25</u> |
| | <u>51</u> |

Contributions

The contribution rates for employees in TMRS are either 5%, 6%, or 7% of employee gross earnings, and the City matching percentages are either 1 to 1, 1.5 to 1, or 2 to 1, both as adopted by the governing body of the City. Under the state law governing TMRS, the contribution rate for each city is determined annually by the actuary, using the Entry Age Normal (EAN) actuarial cost method. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

CITY OF LA VERNIA
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2025

NOTE G -- DEFINED BENEFIT PENSION PLAN (Continued)

For the year ending September 30, 2025, employees for the City were required to contribute 7% of their annual gross earnings during the fiscal year and the City match is at 1.5 to 1. The contribution rates for the City were 4.97% and 4.84% in calendar years 2024 and 2025, respectively. The City's contributions to TMRS for the year ended September 30, 2025 were \$76,461 which equaled required contributions.

Net Pension Liability

The City's Net Pension Liability (NPL) was measured as of December 31, 2024, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The Total Pension Liability in the December 31, 2024 actuarial valuation was determined using the following actuarial assumptions:

| | |
|----------------------------|-----------------|
| Inflation | 2.50% per year |
| Overall Payroll Growth | 3.60% to 11.85% |
| Investment Rate of Return* | 6.75% |

* Presented net of pension plan investment expense, including inflation

Salary increases are based on a service-related table. Mortality rates for active members are based on the PUB(10) mortality tables with 110% of the Public Safety table used for males and 100% of the General Employee table used for females. Mortality rates for healthy retirees and beneficiaries are based on the Gender-distinct 2019 Municipal Retirees of Texas mortality tables. Male rates are multiplied by 103% and female rates are multiplied by 105%. The rates for actives, healthy retirees and beneficiaries are projected on a fully generational basis by the most recent Scale MP-2021 to account for future mortality improvements. For disabled annuitants, the same mortality tables for healthy retirees are used with a 4-year set-forward for males and a 3-year set-forward for females. In addition, a 3.5% and 3.0% minimum mortality rate is applied, for males and females respectively, to reflect the impairment for younger members who become disabled. The rates are projected on a fully generational basis by the most recent Scale MP2021 to account for future mortality improvements subject to the 3% floor..

The actuarial assumptions were developed primarily from the actuarial investigation of the experience of TMRS over the four-year period from December 31, 2018 to December 31, 2022. The assumptions were adopted in 2023 and first used in the December 31, 2023, actuarial valuation. The post-retirement mortality assumption for Annuity Purchase Rates (APRs) is based on the Mortality Experience Investigation Study covering 2009 through 2011 and dated December 31, 2013. Plan assets are managed on a total return basis with an emphasis on both capital appreciation as well as the production of income to satisfy the short-term and long-term funding needs of TMRS.

CITY OF LA VERNIA
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2025

NOTE G -- EMPLOYEES' RETIREMENT SYSTEMS (Continued)

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. In determining their best estimate of a recommended investment return assumption under the various alternative asset allocation portfolios, GRS focused on the area between (1) arithmetic mean (aggressive) without an adjustment for time (conservative) and (2) the geometric mean (conservative) with an adjustment for time (aggressive). The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

| <u>Asset Class</u> | <u>Target Allocation</u> | <u>Long-Term Expected Real Rate of Return (Arithmetic)</u> |
|-----------------------|--------------------------|--|
| Global Equity | 35.00% | 7.10% |
| Core Fixed Income | 6.00% | 5.00% |
| Non-Core Fixed Income | 6.00% | 6.80% |
| Hedge Funds | 5.00% | 6.40% |
| Private Equity | 13.00% | 8.50% |
| Private Debt | 13.00% | 8.20% |
| Real Estate | 12.00% | 6.70% |
| Infrastructure | 6.00% | 6.00% |
| Other Private Markets | 4.00% | 7.30% |
| | <u><u>100.00%</u></u> | |

Discount Rate

The discount rate used to measure the Total Pension Liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in statute. Based on that assumption, the pension plan's Fiduciary Net Position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the Total Pension Liability.

CITY OF LA VERNIA
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2025

NOTE G -- EMPLOYEES' RETIREMENT SYSTEMS (Continued)

Changes in the Net Pension Liability

The below schedule presents the changes in the Net Pension Liability as of December 31, 2024:

Changes in Net Pension Liability:

| | Total Pension Liability | Plan Fiduciary Net Position | Net Pension Liability |
|--|----------------------------|--------------------------------|--------------------------|
| Balance at December 31, 2023 | <u>\$ 1,184,659</u> | <u>\$ 1,066,182</u> | <u>\$ 118,477</u> |
| Changes for the year: | | | |
| Service Cost | 162,337 | - | 162,337 |
| Interest | 83,810 | - | 83,810 |
| Change of Benefit Terms | - | - | - |
| Difference Between Expected and Actual Experience | (31,460) | - | (31,460) |
| Changes of Assumptions | - | - | - |
| Contributions - Employer | - | 72,621 | (72,621) |
| Contributions - Employee | - | 102,282 | (102,282) |
| Net Investment Income | - | 110,386 | (110,386) |
| Benefit Payments, Including Refunds | | | |
| of Employee Contributions | (48,405) | (48,405) | - |
| Administrative Expense | - | (710) | 710 |
| Other Changes | - | (17) | 17 |
| Net Changes | <u>166,282</u> | <u>236,157</u> | <u>(69,875)</u> |

The following presents the net pension liability of the City, calculated using the discount rate of 6.75%, as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.75%) or 1-percentage-point higher (7.75%) than the current rate:

| | Discount Rate | Discount Rate | Discount Rate |
|-------------------------------|---------------|---------------|---------------|
| | 5.75% | 6.75% | 7.75% |
| Net Pension Liability (Asset) | \$ 255,302 | \$ 48,602 | \$ (119,219) |

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's Fiduciary Net Position is available in a separately-issued TMRS financial report. That report may be obtained on the Internet at www.tmrs.com.

CITY OF LA VERNIA
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2025

NOTE G -- EMPLOYEES' RETIREMENT SYSTEMS (Continued)

Pension Expense and Deferred Outflows/Inflows of Resources Related to Pensions

For the year ended September 30, 2025, the City recognized pension expense of \$50,592. Also as of September 30, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|--|--------------------------------------|-------------------------------------|
| Differences between Expected and Actual Economic Experience | \$ - | \$ 44,002 |
| Changes in Actuarial Assumptions | - - | 3,674 |
| Differences Between Projected and Actual Investment Earnings | - - | 16,233 |
| Contributions Subsequent to the Measurement Date | <u>58,711</u> | - - |
| | <u><u>\$ 58,711</u></u> | <u><u>\$ 63,909</u></u> |

Deferred outflows of resources in the amount of \$58,711 is related to pensions resulting from contributions subsequent to the measurement date, and will be recognized as a reduction of the net pension liability for the calendar year ending December 31, 2025. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

For the Plan Year ended December 31,

| | |
|------------|---------------------------|
| 2025 | \$ (15,665) |
| 2026 | (5,721) |
| 2027 | (29,059) |
| 2028 | (13,464) |
| 2029 | - - |
| Thereafter | - - |
| | <u><u>\$ (63,909)</u></u> |

CITY OF LA VERNIA
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2025

NOTE H -- OTHER POSTEMPLOYMENT BENEFIT (OPEB)

The City also participates in the cost sharing single-employer defined benefit group-term life insurance plan operated by the Texas Municipal Retirement System (TMRS) known as the Supplemental Death Benefits Fund (SDBF). The City elected, by ordinance, to provide group-term life insurance coverage to both current and retired employees. The City may terminate coverage under and discontinue participation in the SDBF by adopting an ordinance before November 1 of any year to be effective the following January 1.

The death benefit for active employees provides a lump-sum payment approximately equal to the employee's annual salary (calculated based on the employee's actual earnings, for the 12-month period preceding the month of death); retired employees are insured for \$7,500; this coverage is an "other postemployment benefit," or OPEB. Membership in the plan at December 31, 2024, the valuation and measurement date, consisted of:

| | |
|--|------------------|
| Inactive employees or beneficiaries currently receiving benefits | 5 |
| Inactive employees entitled to but not yet receiving benefits | 2 |
| Active employees | <u>25</u> |
| | <u><u>32</u></u> |

These contribution rates are based on actuarial assumptions developed primarily from the actuarial investigation of the experience of TMRS over the four year period from December 31, 201 to December 31, 2022. They were adopted in 2023 and first used in the December 31, 2023 actuarial valuation. These assumptions are summarized below:

| | |
|-------------------------------------|--|
| Inflation | 2.50% per year |
| Salary Increases | 3.50% to 11.85% Including Inflation |
| Discount Rate | 4.08% (Based on Bond Buyer "20-Bond GO Index") |
| Administrative Expenses | All administrative expenses are paid through the Pension Trust and accounted for under reporting requirements under GASB Statement No. 68 |
| Mortality Rates - Service Retirees | 2019 Municipal Retirees of Texas Mortality Tables. The rates are projected on a fully generational basis with scale UMP. |
| Mortality Rates - Disabled Retirees | 2019 Municipal Retirees of Texas Mortality Tables with a 4 year set-forward for males and a 3 year set-forward for females. In addition, a 3.5% and 3% minimum mortality rate will be applied to reflect the impairment for younger members who become disabled for males and females, respectively. The rates are projected on a fully generational basis by Scale UMP to account for future mortality improvements subject to the floor. |

CITY OF LA VERNIA
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2025

NOTE H -- OTHER POSTEMPLOYMENT BENEFIT (Continued)

The SDBF required contribution rates, based on these assumptions, are as follows:

| For the Plan Year Ended December 31, | Total SDBF Contribution Rate | Retiree Portion of SDBF Contribution Rate |
|--------------------------------------|------------------------------------|---|
| 2025 | 0.21% | 0.08% |
| 2024 | 0.25% | 0.10% |

The following presents the TOL of the City, calculated using the discount rate of 4.08% as well as what the City's TOL would be if it were calculated using a discount rate that is 1-percentage point lower and 1-percentage point higher than the current rate:

| Total OPEB Liability (Asset) | Discount Rate 3.08% | Discount Rate 4.08% | Discount Rate 5.08% |
|------------------------------|------------------------|------------------------|------------------------|
| \$ 41,731 | \$ 35,117 | \$ 29,967 | |

The City's Total OPEB Liability (TOL), as of December 31, 2024 was calculated as follows:

| | Total OPEB Liability |
|--|-------------------------|
| Balance at December 31, 2023 | <u>\$ 30,180</u> |
| Changes for the year: | |
| Service Cost | 3,215 |
| Interest | 1,171 |
| Change of Benefit Terms | - |
| Difference Between Expected and Actual Experience | 3,854 |
| Changes of Assumptions or Other Inputs | (1,842) |
| Benefit Payments | (1,461) |
| Net Changes | <u>4,937</u> |
| Balance at December 31, 2024 | <u><u>\$ 35,117</u></u> |

There is no separate trust maintained to fund this TOL. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement No. 75 to pay related benefits.

CITY OF LA VERNIA
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2025

NOTE H -- OTHER POSTEMPLOYMENT BENEFIT (Continued)

For the year ended September 30, 2025, the City recognized OPEB expense of \$3,400. Also as of September 30, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|--------------------------------------|-------------------------------------|
| Changes in Actuarial Assumptions | \$ 5,240 | \$ 11,140 |
| Difference in Expected and Actual Experience | 4,262 | 4,710 |
| Contributions Subsequent to the Measurement Date | 370 | - |
| | <u><u>\$ 9,872</u></u> | <u><u>\$ 15,850</u></u> |

Deferred outflows of resources in the amount of \$370 is related to OPEB benefits resulting from contributions subsequent to the measurement date, and will be recognized as a reduction of the net pension liability for the plan year ended December 31, 2025. Other amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

For the Plan Year ended December 31,

| | |
|------------|--------------------------|
| 2025 | (1,035) |
| 2026 | (1,081) |
| 2027 | (916) |
| 2028 | (1,312) |
| 2029 | (1,443) |
| Thereafter | <u><u>(561)</u></u> |
| | <u><u>\$ (6,348)</u></u> |

NOTE I -- INTERFUND TRANSACTIONS

The Municipal Development Fund transferred \$60,000 to the General Fund in support of administrative overhead.

As of September 30, 2025, the Utility Fund owed \$820,726 to the General Fund for short-term pool cash loans. The City expects to repay the amount with increased utility rates over time.

In 2025, the General Fund borrowed \$250,000 from the Municipal Development District for the renovations of a police station. The loan agreement requires annual payments of \$16,667 for 15 years beginning in 2026.

CITY OF LA VERNIA
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2025

NOTE J -- TEXAS HIGHER EDUCATION AUTHORITY

In September 2006, the City created a nonprofit corporation under Section 53.35(b) of The Texas Education code. The creation of this nonprofit corporation established a Higher Education Authority (the Authority) for the purpose of assisting in the financing of accredited primary and secondary schools as provided by state law. In accordance with the terms establishing the nonprofit corporation, the city is not liable for any expenses incurred in establishing or administering the Higher Education Authority. The Texas Higher Education Authority is not consolidated into the financial statements of City of La Vernia because it does not meet the requirements of being treated as a component unit of the City under governmental accounting standards. The Authority has no outstanding bonds as of the date of this report.

NOTE K -- ABATEMENTS FOR ECONOMIC DEVELOPMENT

The City entered into an agreement on March 31, 2018 with a hotel in the community in accordance with Article III, Section 52-a of the Texas Constitution and Chapter 380 of the Texas Local Government Code to promote state or local economic development and to stimulate business and commercial activity in the City. Ongoing commitments of the City include a 75% annual property tax abatement and rebate of 50% of annual occupancy taxes collected for each calendar year from 2019 through 2028 with no obligation for a refund for any calendar year after 2028. The percentages abated gradually decrease over the life of the agreement to 5% in the final year. During the year ended September 30, 2025, the City abated \$3,468 in property taxes and no occupancy taxes.

In September 2021, the MDD sold land to an entity to construct a business. The land was sold in exchange for a forgivable note of \$110,000. If certain performance metrics are achieved, the loan will be forgiven in four annual amounts of \$27,500. Management fully expects to forgive the entire loan and thus has not recorded a receivable on these financial statements. As of September 30, 2025, \$55,000 of the loan has been forgiven.

NOTE L -- RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; business interruption; errors and omissions; injuries to employees; employee health benefits; and other claims of various natures. The City contracts with the Texas Municipal League (TML) to provide insurance coverage for property and casualty. TML is a multi-employer group that provides for a combination of risk sharing among pool participants and stop loss coverage. Contributions are set annually by the provider. Liability by the City is generally limited to the contributed amounts for losses up to \$1,000,000.

CITY OF LA VERNIA
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2025

NOTE M -- COMMITMENTS AND CONTINGENCIES

Litigation

The City is the subject of various claims and litigation that have arisen in the course of its operations. Management is of the opinion that the City's liability in these cases, if decided adversely to the City, will not have a material effect on the City's financial position.

Commitments

The City has engaged an engineer for well improvements for a total of \$115,000. As of September 30, 2025, \$86,250 had been incurred, leaving an estimated commitment of \$28,750.

The City has engaged an engineer for drainage improvements for a total of \$79,500. As of September 30, 2025, \$17,294 has been incurred, leaving an estimated commitment of \$62,206.

REQUIRED SUPPLEMENTARY INFORMATION

Required supplementary information includes financial information and disclosures that are required by the GASB but are not considered a part of the basic financial statements. Such information includes:

- Budgetary Comparison Schedule – General Fund
- Budgetary Comparison Schedule – Municipal Development District
- Schedule of Changes – Net Pension Liability and Related Ratios
- Schedule of Contributions – Defined Benefit Pension Plan
- Schedule of Changes – Total Other Post-Employment Benefit Liability and Related Ratios

CITY OF LA VERNIA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2025

| | Budget Amounts | | Actual Amounts | Variance Favorable (Unfavorable) |
|-------------------------------------|---------------------|---------------------|---------------------|--|
| | Original | Final | | |
| REVENUES | | | | |
| Ad Valorem Taxes | \$ 480,553 | \$ 394,128 | \$ 342,982 | \$ (51,146) |
| Franchise Fees | 78,000 | 78,000 | 91,365 | 13,365 |
| Sales Taxes | 1,667,209 | 1,667,209 | 1,732,118 | 64,909 |
| Fines and Penalties | 88,495 | 108,495 | 96,359 | (12,136) |
| Licenses and Permits | 131,000 | 131,000 | 78,527 | (52,473) |
| Interest Income | 30,000 | 30,000 | 44,100 | 14,100 |
| Grants and Donations | 950 | 950 | 1,651 | 701 |
| Miscellaneous | 66,075 | 69,225 | 72,266 | 3,041 |
| Police Services for School District | 343,624 | 343,624 | 336,326 | (7,298) |
| TOTAL REVENUES | 2,885,906 | 2,822,631 | 2,795,694 | (26,937) |
| EXPENDITURES | | | | |
| <i>Code Enforcement</i> | | | | |
| Personnel | 17,956 | 18,376 | 24,299 | (5,923) |
| Operations | 156,425 | 332,366 | 334,167 | (1,801) |
| <i>General Government</i> | | | | |
| Personnel | 258,773 | 251,273 | 242,303 | 8,970 |
| Operations | 311,192 | 299,958 | 337,948 | (37,990) |
| <i>Municipal Court</i> | | | | |
| Personnel | 30,063 | 30,383 | 33,376 | (2,993) |
| Operations | 20,200 | 14,430 | 14,633 | (203) |
| <i>Police Department</i> | | | | |
| Personnel | 1,277,659 | 1,274,659 | 1,156,667 | 117,992 |
| Operations | 335,250 | 513,554 | 646,853 | (133,299) |
| <i>Public Works</i> | | | | |
| Personnel | 108,764 | 107,764 | 96,602 | 11,162 |
| Operations | 118,301 | 152,551 | 103,737 | 48,814 |
| <i>Parks</i> | | | | |
| Personnel | 124,297 | 123,797 | 116,719 | 7,078 |
| Operations | 49,037 | 58,237 | 56,250 | 1,987 |
| TOTAL EXPENDITURES | 2,807,917 | 3,177,348 | 3,163,554 | 13,794 |
| Excess (Deficiency) of Revenues | | | | |
| Over (Under) Expenditures | 77,989 | (354,717) | (367,860) | (13,143) |
| OTHER FINANCING | | | | |
| SOURCES (USES) | | | | |
| Sale of Property | - | - | 5,000 | 5,000 |
| Transfer In | 51,769 | 51,769 | 60,000 | 8,231 |
| TOTAL OTHER FINANCING | | | | |
| SOURCES (USES) | 51,769 | 51,769 | 65,000 | 13,231 |
| Net Change in Fund Balance | 129,758 | (302,948) | (302,860) | 88 |
| BEGINNING FUND BALANCE | 1,928,065 | 1,928,065 | 1,928,065 | - |
| ENDING FUND BALANCE | \$ 2,057,823 | \$ 1,625,117 | \$ 1,625,205 | \$ 88 |

CITY OF LA VERNIA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-
BUDGET AND ACTUAL – MUNICIPAL DEVELOPMENT DISTRICT
FOR THE YEAR ENDED SEPTEMBER 30, 2025

| | Budget Amounts | | Actual Amounts | Variance Favorable (Unfavorable) |
|---|---------------------|---------------------|---------------------|--|
| | Original | Final | | |
| REVENUES | | | | |
| Sales Tax | \$ 551,050 | \$ 551,050 | \$ 666,173 | \$ 115,123 |
| Interest Income | 12,500 | 12,500 | 15,326 | 2,826 |
| Grants and Donations | 25,000 | 25,000 | 67,111 | 42,111 |
| TOTAL REVENUES | 588,550 | 588,550 | 748,610 | 160,060 |
| EXPENDITURES | | | | |
| Personnel | 77,553 | 62,790 | 83,544 | (20,754) |
| Operations | 450,997 | 374,696 | 279,179 | 95,517 |
| Capital Outlay | - | 250,000 | 750,295 | (500,295) |
| TOTAL EXPENDITURES | 528,550 | 687,486 | 1,113,018 | (425,532) |
| Excess of Revenues Over Expenditures | 60,000 | (98,936) | (364,408) | (265,472) |
| OTHER FINANCING USES | | | | |
| Transfer Out | (60,000) | (60,000) | (60,000) | - |
| Net Change in Fund Balance | - | (158,936) | (424,408) | (265,472) |
| Fund Balance at Beginning of Year | 2,417,560 | 2,417,560 | 2,417,560 | - |
| Fund Balance at End of Year | \$ 2,417,560 | \$ 2,258,624 | \$ 1,993,152 | \$ (265,472) |



CITY OF LA VERNIA
NOTES TO BUDGETARY COMPARISON SCHEDULES
SEPTEMBER 30, 2025

Budgetary Information – The budget is prepared in accordance with accounting principles generally accepted in the United States of America. The City maintains strict budgetary controls. The objective of these controls is to ensure compliance with legal provision embodied in the annual appropriated budget approved by the City Council and as such is a good management control device. The following are the funds which have legally adopted annual budgets: General Fund and Municipal Development Fund.

Budgetary preparation and control is exercised at the department level. Actual expenditures may not legally exceed appropriations at the fund level.

The City does not use encumbrances.

CITY OF LA VERNIA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES – NET PENSION LIABILITY AND RELATED RATIOS
LAST TEN CALENDAR YEARS

| | Total Pension Liability | | | |
|--|--------------------------------|-------------------|-------------------|-------------------|
| | 2015 | 2016 | 2017 | 2018 |
| Service Cost | \$ 39,505 | \$ 40,465 | \$ 42,472 | \$ 67,609 |
| Interest (on the Total Pension Liability) | 24,686 | 28,107 | 30,518 | 33,415 |
| Changes of Benefit Terms | - | 5,235 | - | - |
| Difference between Expected and Actual Experience | (3,519) | (6,327) | (10,600) | 29,933 |
| Change of Assumptions | 13,921 | - | - | - |
| Benefit Payments, Including Refunds of Employee Contributions | (22,438) | (10,693) | (44,361) | (19,738) |
| Net Change in Total Pension Liability | 52,155 | 56,787 | 18,029 | 111,219 |
| Total Pension Liability - Beginning | 344,124 | 396,279 | 453,066 | 471,095 |
| Total Pension Liability - Ending | <u>\$ 396,279</u> | <u>\$ 453,066</u> | <u>\$ 471,095</u> | <u>\$ 582,314</u> |
| Plan Fiduciary Net Position | 2015 | 2016 | 2017 | 2018 |
| Contributions - Employer | \$ 16,604 | \$ 15,213 | \$ 16,427 | \$ 31,359 |
| Contributions - Employee | 31,604 | 31,175 | 32,422 | 61,748 |
| Net Investment Income | 352 | 17,891 | 44,113 | (10,986) |
| Benefit Payments, Including Refunds of Employee Contributions | (22,438) | (10,693) | (44,361) | (19,738) |
| Administrative Expense | (214) | (202) | (228) | (212) |
| Other | (10) | (11) | (12) | (11) |
| Net Change in Plan Fiduciary Net Position | 25,898 | 53,373 | 48,361 | 62,160 |
| Plan Fiduciary Net Position - Beginning | 238,404 | 264,302 | 317,675 | 366,036 |
| Plan Fiduciary Net Position - Ending | <u>\$ 264,302</u> | <u>\$ 317,675</u> | <u>\$ 366,036</u> | <u>\$ 428,196</u> |
| Net Pension Liability (Asset) - Ending | \$ 131,977 | \$ 135,391 | \$ 105,059 | \$ 154,118 |
| Plan Fiduciary Net Position as a Percentage of Total Pension Liability | 66.70% | 70.12% | 77.70% | 73.53% |
| Covered Payroll | \$ 632,086 | \$ 623,503 | \$ 540,360 | \$ 833,655 |
| Net Pension Liability as a Percentage of Covered Payroll | 20.88% | 21.71% | 19.44% | 18.49% |

| Total Pension Liability | | | | | | |
|-----------------------------|-------------------|-------------------|---------------------|---------------------|---------------------|--|
| 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | |
| \$ 108,497 | \$ 113,253 | \$ 119,718 | \$ 119,138 | \$ 135,633 | \$ 162,337 | |
| 43,381 | 48,823 | 57,287 | 65,384 | 74,254 | 83,810 | |
| 28,198 | - | - | - | - | - | |
| (43,164) | (4,609) | (5,475) | (6,800) | (24,213) | (31,460) | |
| 2,883 | - | - | - | (5,956) | - | |
| (44,149) | (22,556) | (48,062) | (54,507) | (54,613) | (48,405) | |
| 95,646 | 134,911 | 123,468 | 123,215 | 125,105 | 166,282 | |
| 582,314 | 677,960 | 812,871 | 936,339 | 1,059,554 | 1,184,659 | |
| \$ 677,960 | \$ 812,871 | \$ 936,339 | \$ 1,059,554 | \$ 1,184,659 | \$ 1,350,941 | |
| Plan Fiduciary Net Position | | | | | | |
| 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | |
| \$ 30,972 | \$ 57,421 | \$ 58,275 | \$ 57,442 | \$ 63,805 | \$ 72,621 | |
| 56,656 | 69,541 | 73,900 | 74,461 | 86,390 | 102,282 | |
| 66,446 | 40,975 | 89,317 | (62,528) | 100,408 | 110,386 | |
| (44,149) | (22,556) | (48,062) | (54,507) | (54,613) | (48,405) | |
| (374) | (264) | (412) | (541) | (641) | (710) | |
| (11) | (11) | 4 | 646 | (4) | (17) | |
| 109,540 | 145,106 | 173,022 | 14,973 | 195,345 | 236,157 | |
| 428,196 | 537,736 | 682,842 | 855,864 | 870,837 | 1,066,182 | |
| \$ 537,736 | \$ 682,842 | \$ 855,864 | \$ 870,837 | \$ 1,066,182 | \$ 1,302,339 | |
| \$ 140,224 | \$ 130,029 | \$ 80,475 | \$ 188,717 | \$ 118,477 | \$ 48,602 | |
| 79.32% | 84.00% | 91.41% | 82.19% | 90.00% | 96.40% | |
| \$ 944,273 | \$ 993,449 | \$ 1,055,715 | \$ 1,063,735 | \$ 1,234,145 | \$ 1,461,177 | |
| 14.85% | 13.09% | 7.62% | 17.74% | 9.60% | 3.33% | |

CITY OF LA VERNIA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CONTRIBUTIONS – DEFINED BENEFIT PENSION PLAN
LAST TEN FISCAL YEARS

| Fiscal Year Ending September 30, | Actuarially | | | Contributions | |
|--|-------------------------------------|--|--|--------------------------------|-------------------------------------|
| | Determined Contribution (ARC) | Contributions in Relation to ARC | Contribution Deficiency (Excess) | Covered Employee Payroll | As Percent of Covered Payroll |
| 2016 | \$ 17,500 | \$ 17,500 | \$ - | \$ 704,602 | 2.48% |
| 2017 | 16,862 | 16,862 | - | 587,825 | 2.87% |
| 2018 | 24,229 | 24,229 | - | 797,021 | 3.04% |
| 2019 | 29,291 | 29,291 | - | 910,636 | 3.22% |
| 2020 | 51,415 | 51,415 | - | 1,008,536 | 5.10% |
| 2021 | 57,718 | 57,718 | - | 1,033,407 | 5.59% |
| 2022 | 59,133 | 59,133 | - | 1,088,806 | 5.43% |
| 2023 | 60,061 | 60,061 | - | 1,150,319 | 5.22% |
| 2024 | 72,903 | 72,903 | - | 1,444,275 | 5.05% |
| 2025 | 76,461 | 76,461 | - | 1,570,172 | 4.87% |

Notes to Pension Schedules

| | |
|-------------------------------|---|
| Actuarial Cost Method | Entry Age Normal |
| Amortization Method | Level Percentage of payroll, Closed |
| Remaining Amortization Period | 20 Years (longest amortization factor) |
| Asset Valuation Method | 10 Year smoothed market; 12% soft corridor |
| Inflation | 2.50% per year |
| Salary Increases | 3.60% to 11.85% Including Inflation |
| Investment Rate of Return | 6.75% |
| Retirement Age | Experience-based table of rates that are specific to the City's plan of benefits. Last updated for the 2023 valuation pursuant to an experience study of the period ending 2022. |
| Mortality Post-retirement | 2019 Municipal Retirees of Texas Mortality Tables. Male rates are multiplied by 103% and female rates are multiplied by 105%. The rates are projected on a fully generational basis by the most recent Scale MP-2021 (with immediate convergence). |
| Mortality Pre-retirement | PUB(10) mortality tables, with the 110% of the Public Safety table used for males and the 100% of the General Employee table used for females. The rates are projected on a fully generational basis by the most recent Scale MP-2021 (with immediate convergence). |
| Benefit Changes: | None |
| Changes in Assumptions: | None |

CITY OF LA VERNIA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES – TOTAL OTHER POST-EMPLOYMENT BENEFIT LIABILITY AND
RELATED RATIOS
LAST EIGHT CALENDAR YEARS

| | Total OPEB Liability | | | |
|--|-----------------------------|------------------|------------------|------------------|
| | 2017 | 2018 | 2019 | 2020 |
| Service Cost | \$ 1,621 | \$ 2,834 | \$ 2,077 | \$ 3,179 |
| Interest | 671 | 728 | 850 | 841 |
| Changes of Benefit Terms | - | - | - | - |
| Difference between Expected and Actual Experience | - | (573) | (765) | (2,932) |
| Changes in Assumptions or Other Inputs | 1,499 | (1,528) | 5,152 | 4,283 |
| Benefit Payments | <u>(108)</u> | <u>(167)</u> | <u>(189)</u> | <u>(199)</u> |
| Net Change in Total OPEB Liability | 3,683 | 1,294 | 7,125 | 5,172 |
| Total OPEB Liability - Beginning | 16,987 | 20,670 | 21,964 | 29,089 |
| Total OPEB Liability - Ending | <u>\$ 20,670</u> | <u>\$ 21,964</u> | <u>\$ 29,089</u> | <u>\$ 34,261</u> |
| Covered Employee Payroll | \$ 540,360 | \$ 833,655 | \$ 944,273 | \$ 993,449 |
| Total OPEB Liability as a Percentage of Covered Employee Payroll | 3.83% | 2.63% | 3.08% | 3.45% |

| | Total OPEB Liability | | | |
|--|-----------------------------|------------------|------------------|------------------|
| | 2021 | 2022 | 2023 | 2024 |
| Service Cost | \$ 4,328 | \$ 4,361 | \$ 2,221 | \$ 3,215 |
| Interest | 722 | 713 | 1,182 | 1,171 |
| Changes of Benefit Terms | - | - | - | - |
| Difference between Expected and Actual Experience | (2,904) | 1,425 | (2,073) | 3,854 |
| Changes in Assumptions or Other Inputs | 1,098 | (14,232) | 1,213 | (1,842) |
| Benefit Payments | <u>(633)</u> | <u>(638)</u> | <u>(864)</u> | <u>(1,461)</u> |
| Net Change in Total OPEB Liability | 2,611 | (8,371) | 1,679 | 4,937 |
| Total OPEB Liability - Beginning | 34,261 | 36,872 | 28,501 | 30,180 |
| Total OPEB Liability - Ending | <u>\$ 36,872</u> | <u>\$ 28,501</u> | <u>\$ 30,180</u> | <u>\$ 35,117</u> |
| Covered Employee Payroll | \$ 1,055,715 | \$ 1,063,735 | \$ 1,234,145 | \$ 1,461,177 |
| Total OPEB Liability as a Percentage of Covered Employee Payroll | 3.49% | 2.68% | 2.45% | 2.40% |

Information is being accumulated until ten years are presented.

CITY OF LA VERNIA
REQUIRED SUPPLEMENTARY INFORMATION
NOTES TO SCHEDULE OF CHANGES – TOTAL OTHER POST-EMPLOYMENT BENEFIT
LIABILITY AND
RELATED RATIOS

Changes in Benefits: None

Changes in Assumptions:

- 2024: Discount rate increased to 4.08%
- 2023: Discount rate reduced to 3.77%
- 2022: Discount rate increased to 4.05%
- 2021: Discount rate reduced to 1.84%
- 2020: Discount rate reduced to 2.00%
- 2019: Discount rate reduced to 2.75%
- 2018: Discount rate increased to 3.71%
- 2017: Discount rate reduced to 3.31%

Trust:

No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement No. 75 to pay related benefits.

SUPPLEMENTARY INFORMATION

Supplementary information includes financial statements and schedules not required by the GASB, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

Such statements and schedule include:

- Comparative Statements – General Fund
- Comparative Statements – Municipal Development District
- Comparative Statements – Street Maintenance Fund
- Combining Statements – Nonmajor Governmental Funds
- Comparative Statements – Proprietary Utility Fund

CITY OF LA VERNIA
COMPARATIVE BALANCE SHEETS
GENERAL FUND
SEPTEMBER 30, 2025 AND 2024

| | <u>2025</u> | <u>2024</u> |
|---|----------------------------|----------------------------|
| ASSETS | | |
| Cash and Cash Equivalents | \$ 805,428 | \$ 1,277,084 |
| Receivables (net of allowances for uncollectibles): | | |
| Property Taxes | 15,081 | 13,387 |
| Other Receivables | 316,194 | 306,535 |
| Due from Other Funds | 820,726 | 413,271 |
| Prepaid Items | <u>5,563</u> | - |
| TOTAL ASSETS | <u><u>\$ 1,962,992</u></u> | <u><u>\$ 2,010,277</u></u> |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES & FUND BALANCES | | |
| <i>Liabilities:</i> | | |
| Accounts Payable | \$ 31,403 | \$ 22,366 |
| Accrued Wages | 41,338 | 48,405 |
| Due to Other Funds | <u>250,000</u> | - |
| <i>Total Liabilities</i> | <u><u>322,741</u></u> | <u><u>70,771</u></u> |
| <i>Deferred Inflows of Resources</i> | | |
| Unavailable Property Tax Revenues | <u>15,046</u> | <u>11,441</u> |
| <i>Total Deferred Inflows of Resources</i> | <u><u>15,046</u></u> | <u><u>11,441</u></u> |
| <i>Fund Balances:</i> | | |
| Nonspendable: | | |
| Prepaid Items | 5,563 | - |
| Unassigned | <u>1,619,642</u> | <u>1,928,065</u> |
| <i>Total Fund Balances</i> | <u><u>1,625,205</u></u> | <u><u>1,928,065</u></u> |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES & FUND BALANCES | <u><u>\$ 1,962,992</u></u> | <u><u>\$ 2,010,277</u></u> |

CITY OF LA VERNIA
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
GENERAL FUND
FOR THE YEARS ENDED SEPTEMBER 30, 2025 AND 2024

| | 2025 | 2024 |
|--|---------------------|---------------------|
| REVENUES | | |
| Ad Valorem Taxes | \$ 342,982 | \$ 292,644 |
| Franchise Fees | 91,365 | 83,178 |
| Sales Taxes | 1,732,118 | 1,624,937 |
| Fines and Penalties | 96,359 | 57,815 |
| Licenses and Permits | 78,527 | 444,837 |
| Interest Income | 44,100 | 48,885 |
| Grants and Donations | 1,651 | 2,632 |
| Miscellaneous | 72,266 | 88,457 |
| Police Services for School District | 336,326 | 304,107 |
| TOTAL REVENUES | 2,795,694 | 2,947,492 |
| EXPENDITURES | | |
| <i>Current:</i> | | |
| Code Enforcement | 358,466 | 65,535 |
| General Government | 567,566 | 463,640 |
| Municipal Court | 48,009 | 53,330 |
| Police | 1,471,148 | 1,386,203 |
| Public Works | 183,047 | 150,505 |
| Parks | 172,968 | 164,618 |
| Capital Outlay | 362,350 | 28,311 |
| TOTAL EXPENDITURES | 3,163,554 | 2,312,142 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (367,860) | 635,350 |
| OTHER FINANCING SOURCES | | |
| Sales of Capital Assets | 5,000 | 8,000 |
| Transfer In | 60,000 | 60,000 |
| TOTAL OTHER FINANCING SOURCES | 65,000 | 68,000 |
| Net Change in Fund Balance | (302,860) | 703,350 |
| Fund Balances at Beginning of Year | 1,928,065 | 1,224,715 |
| Fund Balances at End of Year | \$ 1,625,205 | \$ 1,928,065 |

CITY OF LA VERNIA
COMPARATIVE BALANCE SHEETS
STREET MAINTENANCE FUND
SEPTEMBER 30, 2025 AND 2024

| | <u>2025</u> | <u>2024</u> |
|---|--------------------------|--------------------------|
| ASSETS | | |
| Cash and Cash Equivalents | \$ 636,883 | \$ 524,122 |
| Other Receivables | <u>56,485</u> | <u>54,513</u> |
| TOTAL ASSETS | <u><u>\$ 693,368</u></u> | <u><u>\$ 578,635</u></u> |
| LIABILITIES & FUND BALANCE | | |
| <i>Liabilities:</i> | | |
| Accounts Payable | \$ - | \$ 53,722 |
| <i>Total Liabilities</i> | <u>-</u> | <u>53,722</u> |
| <i>Fund Balance:</i> | | |
| Restricted for Street Maintenance | 693,368 | 524,913 |
| <i>Total Fund Balance</i> | <u>693,368</u> | <u>524,913</u> |
| TOTAL LIABILITIES & FUND BALANCE | <u><u>\$ 693,368</u></u> | <u><u>\$ 578,635</u></u> |

CITY OF LA VERNIA
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
STREET MAINTENANCE FUND
FOR THE YEARS ENDED SEPTEMBER 30, 2025 AND 2024

| | <u>2025</u> | <u>2024</u> |
|------------------------------------|-------------------|-------------------|
| REVENUES | | |
| Sales Taxes | \$ 340,577 | \$ 319,332 |
| Interest Income | 13,841 | 15,840 |
| TOTAL REVENUES | <u>354,418</u> | <u>335,172</u> |
| EXPENDITURES | | |
| Public Works | 185,963 | - |
| Capital Outlay | - | 607,865 |
| TOTAL EXPENDITURES | <u>185,963</u> | <u>607,865</u> |
| Net Change in Fund Balance | 168,455 | (272,693) |
| Fund Balances at Beginning of Year | <u>524,913</u> | <u>797,606</u> |
| Fund Balances at End of Year | <u>\$ 693,368</u> | <u>\$ 524,913</u> |

CITY OF LA VERNIA
COMPARATIVE BALANCE SHEETS
MUNICIPAL DEVELOPMENT DISTRICT
SEPTEMBER 30, 2025 AND 2024

| | <u>2025</u> | <u>2024</u> |
|--|----------------------------|----------------------------|
| ASSETS | | |
| Cash and Cash Equivalents | \$ 1,635,421 | \$ 2,303,302 |
| Other Receivables | 110,672 | 107,365 |
| Prepaid Items | - | 8,500 |
| Due from Other Funds | <u>250,000</u> | - |
| TOTAL ASSETS | <u><u>\$ 1,996,093</u></u> | <u><u>\$ 2,419,167</u></u> |
| LIABILITIES AND FUND BALANCES | | |
| <i>Liabilities:</i> | | |
| Accounts Payable | \$ - | \$ - |
| Accrued Wages | <u>2,941</u> | <u>1,607</u> |
| <i>Total Liabilities</i> | <u><u>2,941</u></u> | <u><u>1,607</u></u> |
| <i>Fund Balances:</i> | | |
| Nonspendable Prepaid Items | - | 8,500 |
| Restricted for Municipal Development | <u>1,993,152</u> | <u>2,409,060</u> |
| <i>Total Fund Balances</i> | <u><u>1,993,152</u></u> | <u><u>2,417,560</u></u> |
| TOTAL LIABILITIES & FUND BALANCES | <u><u>\$ 1,996,093</u></u> | <u><u>\$ 2,419,167</u></u> |

CITY OF LA VERNIA
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
MUNICIPAL DEVELOPMENT DISTRICT
FOR THE YEARS ENDED SEPTEMBER 30, 2025 AND 2024

| | <u>2025</u> | <u>2024</u> |
|--------------------------------------|----------------------------|----------------------------|
| REVENUES | | |
| Sales Tax | \$ 666,173 | \$ 624,802 |
| Interest Income | 15,326 | 26,221 |
| Grants and Donations | <u>67,111</u> | <u>42,601</u> |
| TOTAL REVENUES | <u><u>748,610</u></u> | <u><u>693,624</u></u> |
| EXPENDITURES | | |
| Personnel | 83,544 | 48,147 |
| Operations | 279,179 | 236,676 |
| Capital Outlay | <u>750,295</u> | <u>169,741</u> |
| TOTAL EXPENDITURES | <u><u>1,113,018</u></u> | <u><u>454,564</u></u> |
| Excess of Revenues Over Expenditures | (364,408) | 239,060 |
| OTHER FINANCING USES | | |
| Transfer Out | <u>(60,000)</u> | <u>(60,000)</u> |
| Net Change in Fund Balance | (424,408) | 179,060 |
| Fund Balances at Beginning of Year | <u>2,417,560</u> | <u>2,238,500</u> |
| Fund Balances at End of Year | <u><u>\$ 1,993,152</u></u> | <u><u>\$ 2,417,560</u></u> |

CITY OF LA VERNIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2025

| | <u>Court Security</u> | <u>Court Technology</u> | <u>Debt Service</u> |
|---|---------------------------|-----------------------------|-------------------------|
| ASSETS | | | |
| Cash and Cash Equivalents | \$ 2,934 | \$ 18,333 | \$ - |
| Accounts Receivable | - <hr/> | - <hr/> | - <hr/> |
| TOTAL ASSETS | <u>\$ 2,934</u> | <u>\$ 18,333</u> | <u>\$ -</u> |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES & FUND BALANCES | | | |
| <i>Liabilities:</i> | | | |
| Accounts Payable | \$ - | \$ - | \$ - |
| <i>Total Liabilities</i> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Fund Balances:</i> | | | |
| Restricted for: | | | |
| Municipal Court | 2,934 | 18,333 | - |
| Police | - <hr/> | - <hr/> | - <hr/> |
| Tourism Development | - <hr/> | - <hr/> | - <hr/> |
| <i>Total Fund Balances</i> | <u>2,934</u> | <u>18,333</u> | <u>-</u> |
| TOTAL LIABILITIES, DEFERRED INFLOWS & FUND BALANCES | <u>\$ 2,934</u> | <u>\$ 18,333</u> | <u>\$ -</u> |

| Grant Fund | Hotel Tax | Police Forfeiture | Total |
|---------------|-------------------|----------------------|-------------------|
| \$ - | \$ 273,665 | \$ 1,920 | \$ 296,852 |
| - | <u>3,582</u> | - | <u>3,582</u> |
| <u>\$ -</u> | <u>\$ 277,247</u> | <u>\$ 1,920</u> | <u>\$ 300,434</u> |

| | | | |
|------|------|------|------|
| \$ - | \$ - | \$ - | \$ - |
| - | - | - | - |

| | | | |
|---|----------------|--------------|----------------|
| - | - | - | 21,267 |
| - | - | 1,920 | 1,920 |
| - | <u>277,247</u> | - | <u>277,247</u> |
| - | <u>277,247</u> | <u>1,920</u> | <u>300,434</u> |

| | | | |
|-------------|-------------------|-----------------|-------------------|
| <u>\$ -</u> | <u>\$ 277,247</u> | <u>\$ 1,920</u> | <u>\$ 300,434</u> |
|-------------|-------------------|-----------------|-------------------|

CITY OF LA VERNIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

| | Court Security | Court Technology | Debt Service |
|----------------------------|------------------------|-------------------------|--------------------|
| REVENUES | | | |
| Hotel Taxes | \$ - | \$ - | \$ - |
| Ad Valorem Taxes | - - | - - | 112,259 |
| Fines and Penalties | 2,652 | 2,209 | - |
| Grants and Donations | - - | - - | - |
| Interest Income | 6 82 | 82 | - |
| TOTAL REVENUES | 2,658 | 2,291 | 112,259 |
| EXPENDITURES | | | |
| <i>Current:</i> | | | |
| Municipal Court | 200 | - - | - |
| Police | - - | - - | - |
| Capital Outlay | - - | - - | - |
| <i>Debt Service:</i> | | | |
| Principal | - - | - - | 40,000 |
| Interest | - - | - - | 72,259 |
| TOTAL EXPENDITURES | 200 | - - | 112,259 |
| Net Change in Fund Balance | 2,458 | 2,291 | - |
| Beginning Fund Balances | <u>476</u> | <u>16,042</u> | <u>-</u> |
| Ending Fund Balances | <u><u>\$ 2,934</u></u> | <u><u>\$ 18,333</u></u> | <u><u>\$ -</u></u> |

| Grant Fund | Hotel Tax | Police Forfeiture | Total |
|---------------|---------------|-------------------|----------------|
| \$ - | \$ 64,761 | \$ - | \$ 64,761 |
| - | - | - | 112,259 |
| - | - | - | 4,861 |
| 96,141 | - | - | 96,141 |
| - | 1,165 | 9 | 1,262 |
| <u>96,141</u> | <u>65,926</u> | <u>9</u> | <u>279,284</u> |

| | | | |
|---------------|----------|----------|----------------|
| - | - | - | 200 |
| 76,641 | - | - | 76,641 |
| 19,500 | - | - | 19,500 |
| - | - | - | 40,000 |
| - | - | - | 72,259 |
| <u>96,141</u> | <u>-</u> | <u>-</u> | <u>208,600</u> |

| | | | |
|-------------|-------------------|-----------------|-------------------|
| - | 65,926 | 9 | 70,684 |
| - | <u>211,321</u> | <u>1,911</u> | <u>229,750</u> |
| <u>\$ -</u> | <u>\$ 277,247</u> | <u>\$ 1,920</u> | <u>\$ 300,434</u> |

CITY OF LA VERNIA
COMPARATIVE STATEMENTS OF NET POSITION
PROPRIETARY UTILITY FUND
SEPTEMBER 30, 2025 AND 2024

| | <u>2025</u> | <u>2024</u> |
|--|-------------------|---------------------|
| ASSETS | | |
| <i>Current Assets:</i> | | |
| Cash and Cash Equivalents | \$ 1,203 | \$ - |
| Receivables (net of allowances for uncollectibles): | <u>187,205</u> | <u>136,183</u> |
| <i>Total Current Assets</i> | <u>188,408</u> | <u>136,183</u> |
| <i>Other Assets:</i> | | |
| Restricted Cash - Impact Fees | 97,380 | 89,749 |
| Capital Assets (net of depreciation) | <u>3,891,288</u> | <u>4,250,238</u> |
| <i>Total Other Assets</i> | <u>3,988,668</u> | <u>4,339,987</u> |
| TOTAL ASSETS | <u>4,177,076</u> | <u>4,476,170</u> |
| LIABILITIES | | |
| <i>Current Liabilities:</i> | | |
| Accounts Payable | 55,552 | 68,235 |
| Accrued Wages | 4,089 | 3,255 |
| Accrued Interest Payable | 7,893 | 9,311 |
| Accrued Compensated Absences | 17,796 | 11,088 |
| Due to Other Funds | 820,726 | 413,271 |
| Customer Deposits | 102,794 | 99,614 |
| Unearned Revenue | 22,261 | 20,932 |
| Current Portion of Long-term Debt | <u>190,373</u> | <u>232,642</u> |
| <i>Total Current Liabilities</i> | <u>1,221,484</u> | <u>858,348</u> |
| <i>Noncurrent Liabilities:</i> | | |
| Long-Term Debt, net of current portion | <u>2,001,240</u> | <u>2,469,446</u> |
| TOTAL LIABILITIES | <u>3,222,724</u> | <u>3,327,794</u> |
| NET POSITION | | |
| Net Investment in Capital Assets | 1,699,675 | 1,548,151 |
| Restricted for Impact Fees | 97,380 | 89,749 |
| Unrestricted (Deficit) | <u>(842,703)</u> | <u>(489,524)</u> |
| TOTAL NET POSITION | <u>\$ 954,352</u> | <u>\$ 1,148,376</u> |

CITY OF LA VERNIA
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY UTILITY FUND
FOR THE YEARS ENDED SEPTEMBER 30, 2025 AND 2024

| | <u>2025</u> | <u>2024</u> |
|--|-------------------|---------------------|
| OPERATING REVENUES | | |
| Water Charges | \$ 1,061,089 | \$ 769,673 |
| Sewer Charges | 327,197 | 247,725 |
| Garbage Charges | 506,342 | 426,268 |
| Connection and Impact Fees | 25,079 | 5,470 |
| Miscellaneous Income | 42,864 | 50,002 |
| TOTAL OPERATING REVENUES | <u>1,962,571</u> | <u>1,499,138</u> |
| OPERATING EXPENSES | | |
| Personnel | 221,815 | 226,888 |
| Water Purchase | 94,975 | 156,587 |
| Garbage Collection | 414,685 | 380,405 |
| Utilities | 98,239 | 102,494 |
| Office and Administrative | 53,687 | 56,433 |
| Repairs and Chemicals | 583,232 | 230,945 |
| Treatment Plant Contract | 167,641 | 312,369 |
| Depreciation | 446,888 | 441,635 |
| TOTAL OPERATING EXPENSES | <u>2,081,162</u> | <u>1,907,756</u> |
| OPERATING INCOME (LOSS) | <u>(118,591)</u> | <u>(408,618)</u> |
| NONOPERATING REVENUES (EXPENSES) | | |
| Interest Income | 445 | 1,012 |
| Interest Expense | (75,878) | (88,841) |
| TOTAL NONOPERATING | <u>(75,433)</u> | <u>(87,829)</u> |
| CHANGE IN NET POSITION | <u>(194,024)</u> | <u>(496,447)</u> |
| NET POSITION AT BEGINNING OF YEAR | <u>1,148,376</u> | <u>1,644,823</u> |
| NET POSITION AT END OF YEAR | <u>\$ 954,352</u> | <u>\$ 1,148,376</u> |



City of La Vernia
Audit Highlights
September 30, 2025

OVERVIEW

| | |
|--|-----|
| Clean Opinion (means we agree annual report is accurate) | YES |
| Material or Significant Findings | NO |
| Any Other Written Findings or Recommendations | YES |

Other Finding: Improvement in bank reconciliations needed. Banking simplifications have been performed after year end that we expect to help to reduce errors in the books, but particular attention should be paid to bank reconciliations until they are working smoothly.

| General Fund Trends | 2023 | 2024 | 2025 | Budget |
|--|------------------|------------------|------------------|-------------|
| Total Revenue | 2,258,009 | 2,947,495 | 2,795,690 | 2,822,631 |
| Total Expenditures | (2,329,758) | (2,312,142) | (3,163,553) | (3,177,349) |
| Other Sources (Uses) | 64,082 | 68,000 | 65,000 | 51,769 |
| Change in Fund Balance | (7,667) | 703,353 | (302,863) | (302,949) |
| Beginning Fund Balance | 1,232,380 | 1,224,714 | 1,928,067 | |
| Ending Fund Balance | 1,224,713 | 1,928,067 | 1,625,204 | |
| Capital Spending | 248,662 | 28,311 | 362,350 | |
| % of On-going Expenditures | 59% | 84% | 58% | |
| Utility Fund Trends | 2023 | 2024 | 2025 | |
| Operating Revenues | 1,510,660 | 1,499,138 | 1,962,572 | |
| Total Expenses | (2,090,127) | (1,996,598) | (2,157,039) | |
| Non-operating Revenue and Transfers | 186,653 | 1,011 | 440 | |
| Change in Fund Balance | (392,814) | (496,449) | (194,027) | |
| Beginning Net Position | 2,037,639 | 1,644,825 | 1,148,377 | |
| Ending Net Position | 1,644,825 | 1,148,376 | 954,350 | |
| Long-term Assets | 4,645,125 | 4,250,238 | 3,891,288 | |
| Long-term Liabilities | (2,941,614) | (2,702,088) | (2,191,613) | |
| Working Capital | (58,686) | (399,774) | (745,325) | |
| % of On-going Expenditures | -3% | -20% | -35% | |
| Combined % of On-going Expenditures | 28% | 36% | 18% | |
| Other Significant Fund Balances | 2023 | 2024 | 2025 | |
| MDD | 2,238,500 | 2,417,560 | 1,993,152 | |
| Street Maintenance | 797,606 | 524,913 | 693,368 | |
| Hotel Tax | 143,073 | 211,322 | 277,247 | |
| 2024 Drainage Bonds | - | 1,239,430 | 1,234,424 | |

Date Received 11-12-2016
Permit Receipt No. _____
Fee Paid \$600.00

City of La Vernia
Zoning Change Application
102 E. Chihuahua Street
P.O. Box 225, La Vernia, TX 78121
(830) 779-4541 • Metro/Fax (830) 253-1198



Land ownership must be verified with a notarized statement. If the applicant is acting as the agent for the property owner, the property owner must provide a signed and notarized letter authorizing the agent to act on their behalf, and the letter must accompany the application.

Name Donald Rackler

Mailing Address 6491 FM 775, La Vernia, TX 78121

Telephone _____ Fax _____ Mobile _____ Email _____

Property Address/Location 13378 US Highway 87 W., La Vernia, TX 78121

Legal Description
Name of Subdivision City of La Vernia, Lot 274 (Lot 1 Block 13), Acres 1.07

Lot(s) 1 Block(s) 13 Acreage 1.07

Existing Use of Property Vacant - No Improvements

Proposed Use of Property (attach additional or supporting information if necessary) Drive-thru coffee shop with an approximately 700-sf building to serve both drive-thru and walk-up customers (no indoor seating)

Zoning Change Request: Current Zoning C-1 Proposed Zoning C-2

If "PDD Planned Development District", check if: Concept Plan N/A or Detail Plan N/A

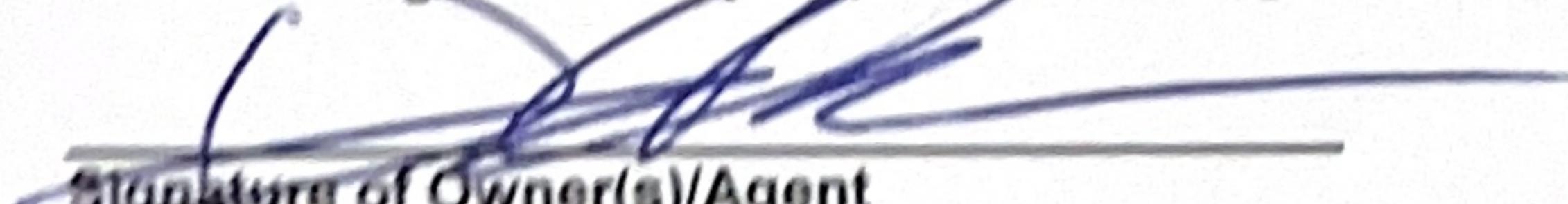
Reason for request (please explain in detail and attach additional pages if needed)
The proposed zoning (C-2) will allow for a "Coffee Shop (with Drive Thru)" without the need for a Special Use Permit

Attachments:

- Accurate metes and bounds description of the subject property (or other suitable legal description)
 Survey exhibit and other appropriate exhibits as deemed necessary by the city including, but not limited to, site plans, maps, architectural elevations, and information about proposed uses.
 Notarized statement verifying land ownership and if applicable, authorization of land owner's agent to file the zoning change request.

A denied application is ineligible for reconsideration for one year.

The undersigned hereby requests rezoning of the above described property as indicated:



11-12-2016

Date

Date of Publication 11-21-2016
Date of 200 Ft Notices 11-21-2016
Ordinance No. 011216-01

For Office Use Only

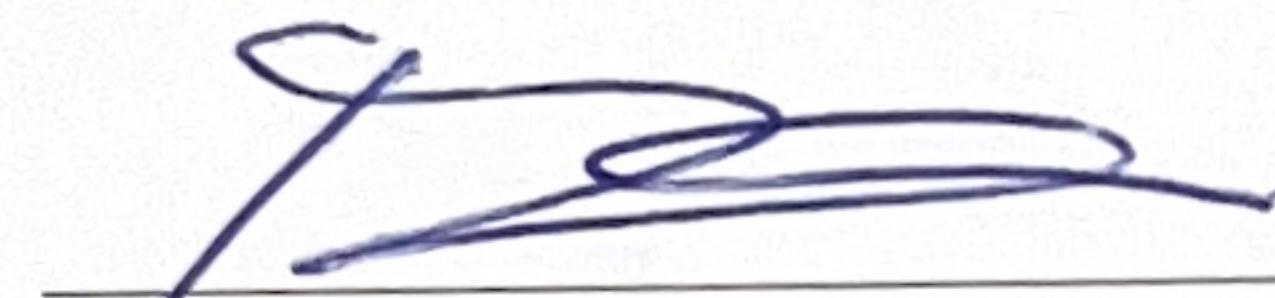
Date of P&Z Public Hearing 11-10-2016
Date of Council Public Hearing 11-17-2016
Approved _____ Denied _____

January 12, 2026

City of La Vernia
102 E. Chihuahua Street
La Vernia, TX 78121

RE: Zoning Change Application

I, Donald Rackler, am the sole owner of the property located at 13378 US Highway 87 W., La Vernia, TX 78121 (PID#27548).

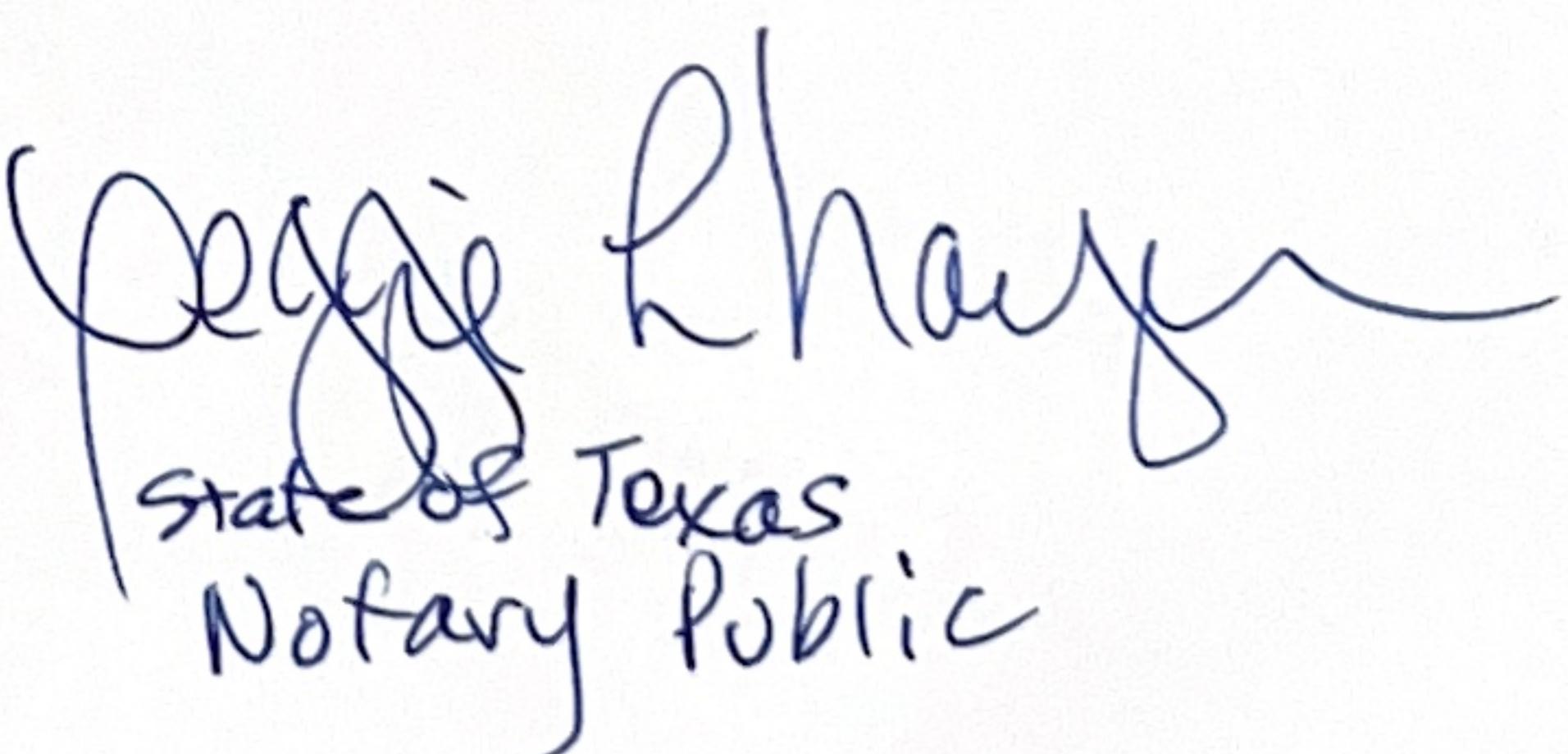
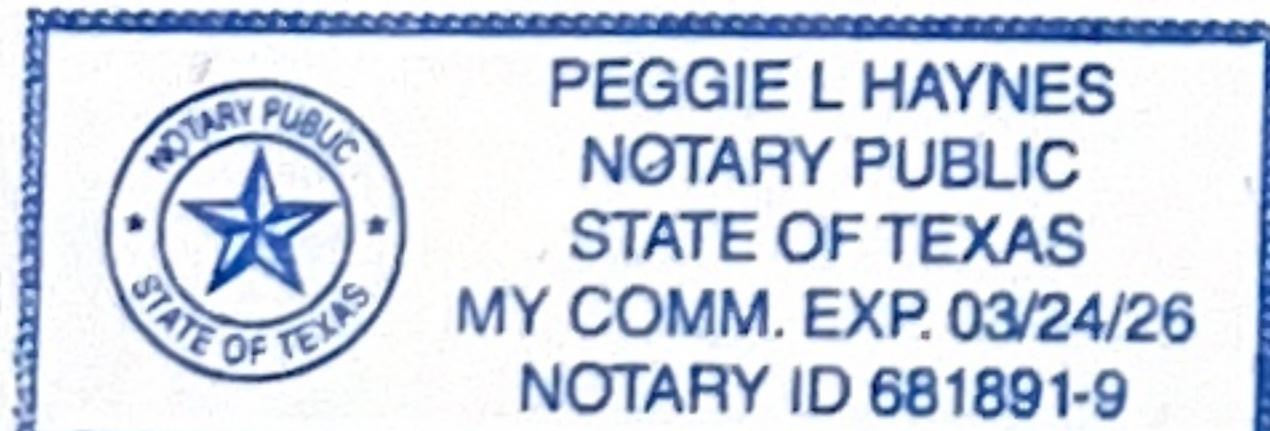


Donald Rackler
Owner

State of Texas §
County of Wilson §

Before me, the undersigned authority, a notary public for the State of Texas, on this day personally appeared Donald Rackler, known to me to be the person whose name is subscribed to the foregoing instrument and acknowledge to me that he executed the same for the purpose and consideration therein expressed.

Given under my hand and seal of office, this 12 day of January,
2026.



Peggy L Haynes
State of Texas
Notary Public

STATE OF TEXAS
COUNTY OF WILSON

FIELD NOTES FOR 1.07 ACRES OF LAND

BEING 1.07 acres of land within the City of La Vernia out of the Juan Delgado Survey No. 8, Abstract 8, Wilson County, Texas and being a part or portion of the land described in a conveyance to Herbert Hild, Jr. in a deed of record in Volume 291, Page 340 of the Deed Records of Wilson County, Texas, a part or portion of the land described in a conveyance to Felix Duelm in a deed of record in Volume 295, Page 404 of the Wilson County Deed Records, and a part or portion of the land described in a conveyance to Patricia Haynes in a deed of record in Volume 897, Page 698 of the Wilson County Official Public Records and being more particularly described by metes and bounds as follows:

BEGINNING at a set 1/2 inch rebar with a "Pollok & Sons" cap in the north right-of-way of U.S. Highway No. 87 at the south end of a flare with the south right-of-way of Spur 321 for the southwest corner of this tract;

THENCE North $21^{\circ} 42' 16''$ East, with said flare, a distance of 39.40 feet to a set 1/2 inch rebar with a "Pollok & Sons" cap in said south right-of-way of Spur 321 at the north end of said flare for the northwest corner of this tract;

THENCE South $86^{\circ} 19' 38''$ East, with said right-of-way of Spur 321, a distance of 308.79 feet to a set 1/2 inch rebar with a "Pollok & Sons" cap for a corner;

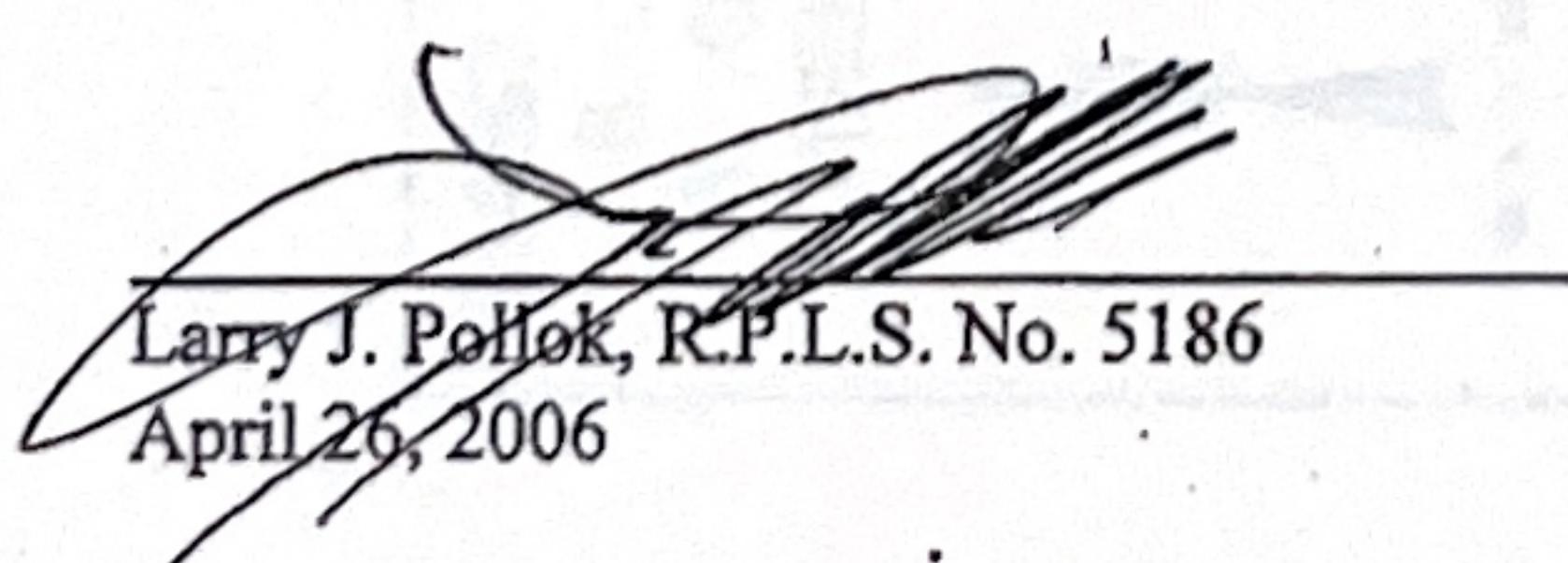
THENCE continuing with said right-of-way and with a curve to the right having a radius of 1291.07 feet; a central angle of $09^{\circ} 08' 28''$; a length of 205.98 feet and a chord bearing of South $74^{\circ} 18' 45''$ East, and chord distance of 205.76 feet to a set 1/2 inch rebar at the intersection of the south right-of-way of Spur 321 and the northwest right-of-way of Nicholson Street for the east corner of this tract;

THENCE South $59^{\circ} 15' 00''$ West, (the record bearing for this survey per the deed-Vol. 291, Pg. 340) with said right-of-way of Nicholson Street, a distance of 197.74 feet to a set 1/2 inch rebar with a "Pollok & Sons" cap for the east corner of this tract on the northerly right-of-way line of U.S. Highway No. 87 for the south corner of this tract;

THENCE North $68^{\circ} 17' 44''$ West, with said right-of-way, a distance of 255.46 feet to a found 1/2 inch pin for an angle point;

THENCE North $68^{\circ} 11' 08''$ West, continuing with said right-of-way, a distance of 122.29 feet to the POINT OF BEGINNING containing 1.07 acres of land as shown on a plat that accompanies this description.

POLLOK & SONS SURVEYING, INC.


Larry J. Pollok, R.P.L.S. No. 5186
April 26, 2006

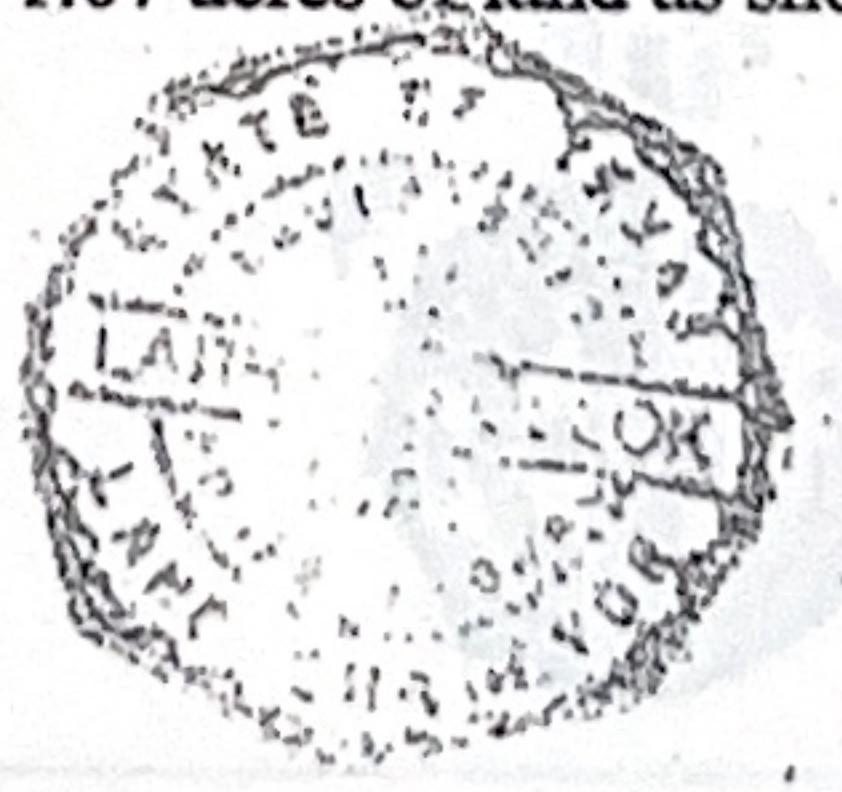
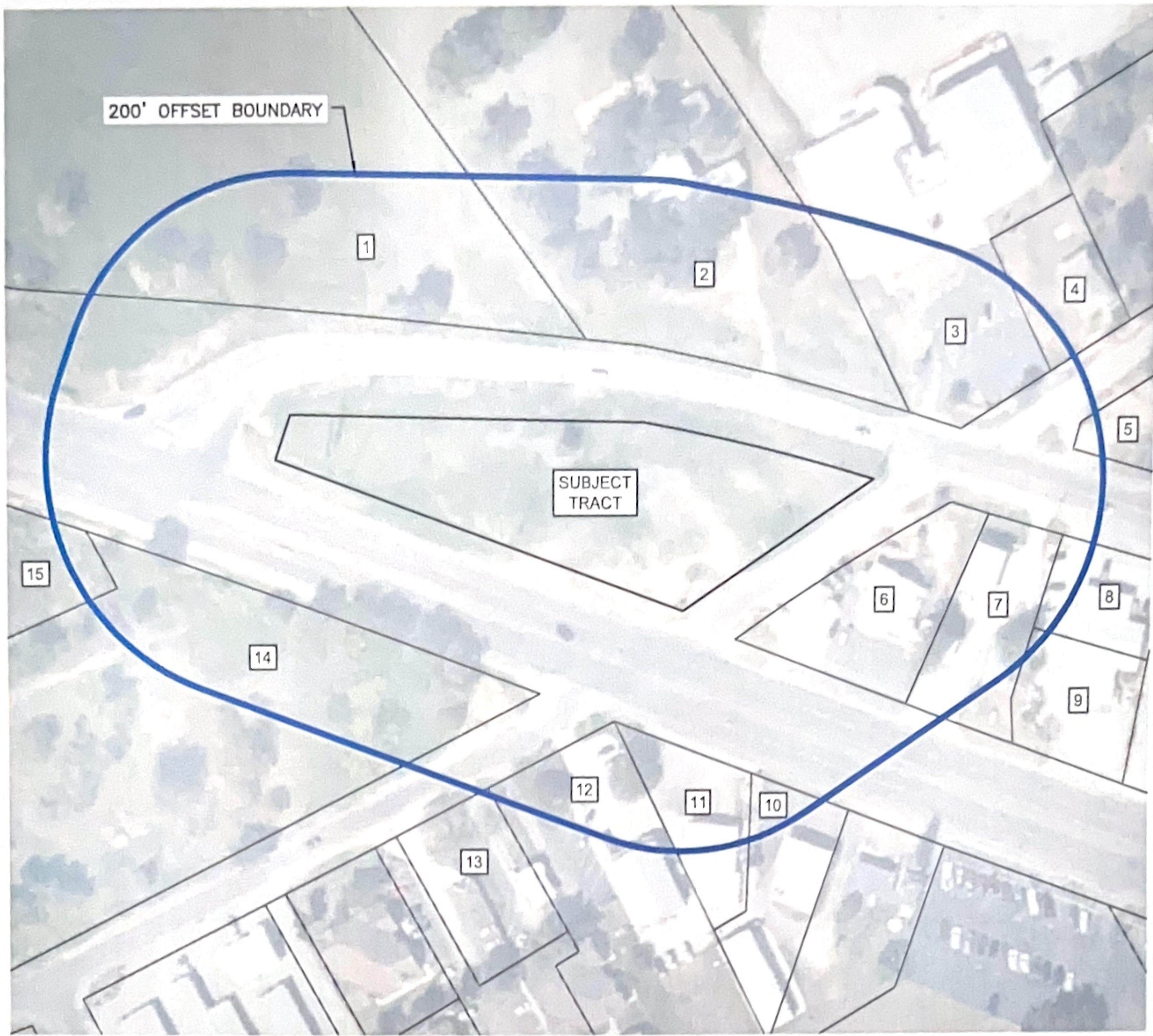


EXHIBIT "A"

ref: 06-0240
11080604

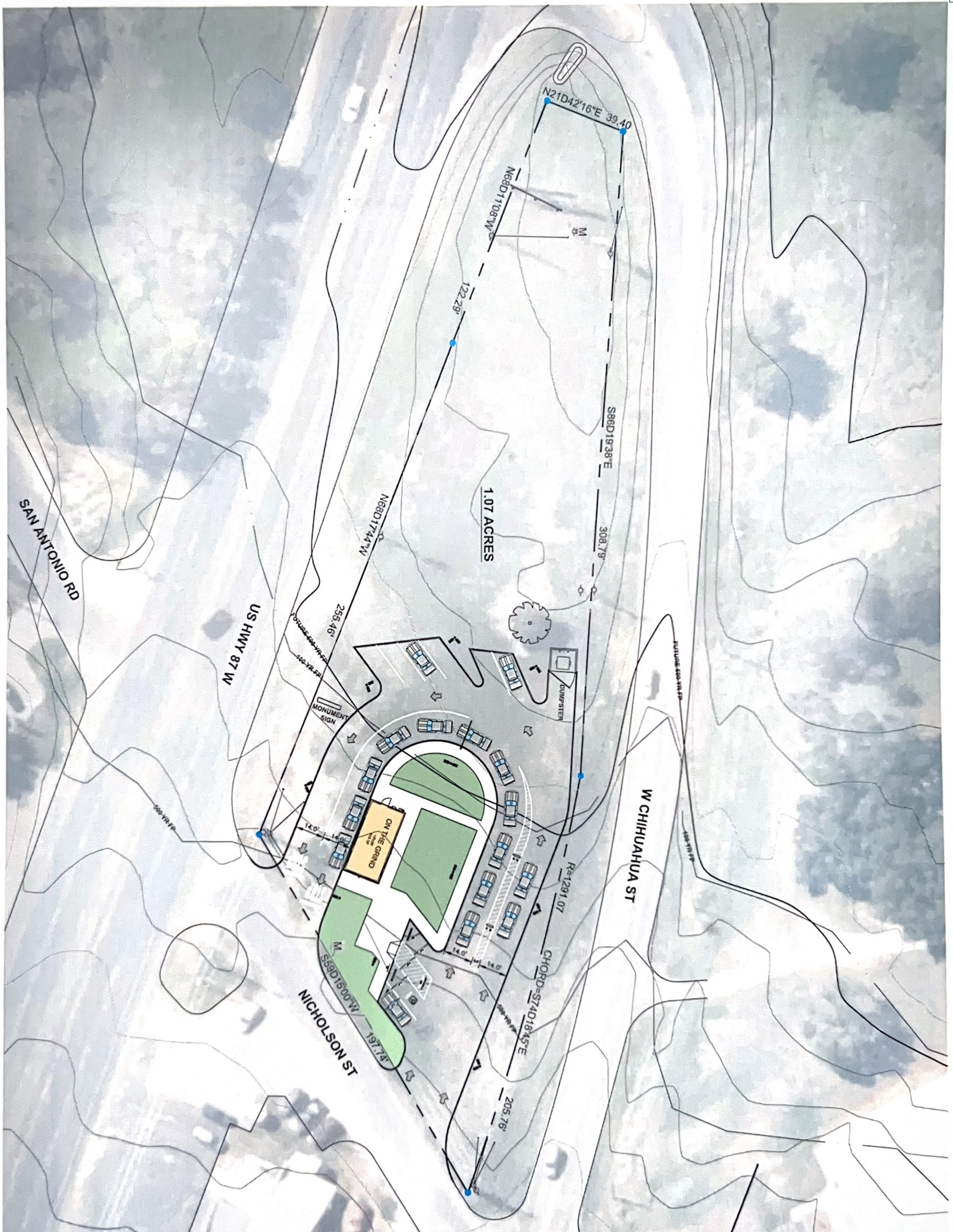


| NUMBER | PID | PROPERTY OWNER | MAILING ADDRESS |
|--------|-------|---------------------------------------|---|
| 1 | 27345 | DANIEL J & MARY HUGHES | 98 FM 1346, LA VERNIA, TX 78121-4033 |
| 2 | 27346 | HOPE ASSEMBLY OF GOD CHURCH LA VERNIA | PO BOX 38, LA VERNIA, TX 78121 |
| 3 | 27347 | HOPE ASSEMBLY OF GOD CHURCH LA VERNIA | PO BOX 38, LA VERNIA, TX 78121 |
| 4 | 27348 | HOPE ASSEMBLY OF GOD | PO BOX 38, LA VERNIA, TX 78121 |
| 5 | 27427 | LA VERNIA MINISTERIAL ALLIANCE | PO BOX 168, LA VERNIA, TX 78121 |
| 6 | 27546 | LISA A SNYDER | 134 RANCH COUNTRY DRME, LA VERNIA, TX 78121 |
| 7 | 27544 | PLUM 191 LTD | PO BOX 338, FLORESVILLE, TX 78114 |
| 8 | 27542 | DARYL C CURRIER MD | PO BOX 98, STOCKDALE, TX 78160-0098 |
| 9 | 27543 | EDGAN EDWARD ELIZONDO | PO BOX 1667, ADKINS, TX 78101 |
| 10 | 27641 | KK&E LLC | 31007 WINDMILL LANE, BULVERDE, TX 78163 |
| 11 | 27658 | AULTMAN ENTERPRISE LLC | 1876 CR 342, LA VERNIA, TX 78121 |
| 12 | 27657 | HIEN & HANH NGUYEN NGO | 6930 COMANCHE VIEW, SAN ANTONIO, TX 78233-3042 |
| 13 | 27656 | THE SHED LC | 907 CR 347, LA VERNIA, TX 78121 |
| 14 | 27671 | MK REAL ESTATE LLC | 6051 FM 3009, SUITE 248, SCHERTZ, TX 78154-3434 |
| 15 | 27676 | CADILLAC ALLIANCE PROPERTIES LLC | 14255 BLANCO ROAD, SAN ANTONIO, TX 78216-7718 |



10102 HUEBNER ROAD, SAN ANTONIO, TX 78240
PHONE: (210) 740-2483 | (830) 931-1269
TBPE No. F-18576 | TBPLS No. 101942291

200' OFFSET
BOUNDARY
EXHIBIT



OPTION 1

SCHEMATIC SITE PLAN

ON THE GRIND

REV. 1



LA VERNIA



LEGAL PUBLIC NOTICE

NOTICE OF PUBL

Section 6, Item A.

PROPOSED CHANGE OF ZONING DISTRICT CLASSIFICATION
LA VERNIA PLANNING AND ZONING COMMISSION & CITY COUNCIL

The La Vernia Planning and Zoning Commission will hold a public hearing on Tuesday, **February 10, 2026**, at **6:30 p.m.** & La Vernia City Council on Thursday, **February 12, 2026**, at **6:30 p.m.** in the City Council Chambers located at 102 E. Chihuahua Street, La Vernia, Texas 78121 to receive public comment and testimony on the application to rezone 13378 US HWY 87 W LA VERNIA, TX 78121, CITY OF LA VERNIA, LOT 274 (LOT 1 BLK 13), ACRES 1.07

All property subject to the rezoning is located in Wilson County, Texas. From present classification of C-1 Retail District to C-2 General Commercial District.

All interested persons are invited to attend and be heard. Draft materials, if available, may be reviewed at City Hall during regular business hours or by request to Madison Farrow, 830-779-4541x5, Mfarrow@163.gov.

If you require auxiliary aids or services to participate, please contact City Hall at least 48 hours in advance.



NOTICE OF PUBLIC HEARING

The City of La Vernia Planning & Zoning Commission & City Council will hold a public hearing at the request of: **Donald Rackler** the landowner.

Property: Current Legal Description: **13378 US HWY 87 W LA VERNIA, TX 78121 CITY OF LA VERNIA, LOT 274 (LOT 1 BLK 13), ACRES 1.07** proposed as a C-2 General Commercial District.

Request: to change from current zoning C-1 Retail District to C-2 General Commercial District.

Because your property is located within 200 feet of the request, State Law requires that we notify you of the public hearing. ***However, the zoning of your property will not be affected.*** The public hearing process lets you provide your written opinion of the request. This will aid the Planning & Zoning Commission in making a recommendation to the City Council.

A public hearing for this request is scheduled before the Planning & Zoning Commission on Tuesday, February 10th, 2026, at 6:30 pm & City Council on Thursday, February 12th, 2026, at 6:30 pm. The meeting will be held in the City Hall Council Chambers, 102 E. Chihuahua St., open to the public. To submit written comments, please complete the information below, including your signature, and return (before the meeting) to:

Mail: City of La Vernia
Madison Farrow
P.O. Box 225
La Vernia, Texas 78121

Email: MFarrow@lavernia-tx.gov

If you have questions, please call Madison Farrow at (830) 779-4541 ext. 5

Madison Farrow, City Secretary

YOUR OPINION MATTERS – DETACH AND RETURN

Circle one

I am **(in favor) (opposed to)** the proposed re-zone for the property- Current Legal Description: Current Legal Description: **13378 US HWY 87 W LA VERNIA, TX 78121 CITY OF LA VERNIA, LOT 274 (LOT 1 BLK 13), ACRES 1.07** proposed as a C-2 General Commercial District.

Name: _____

Address: _____

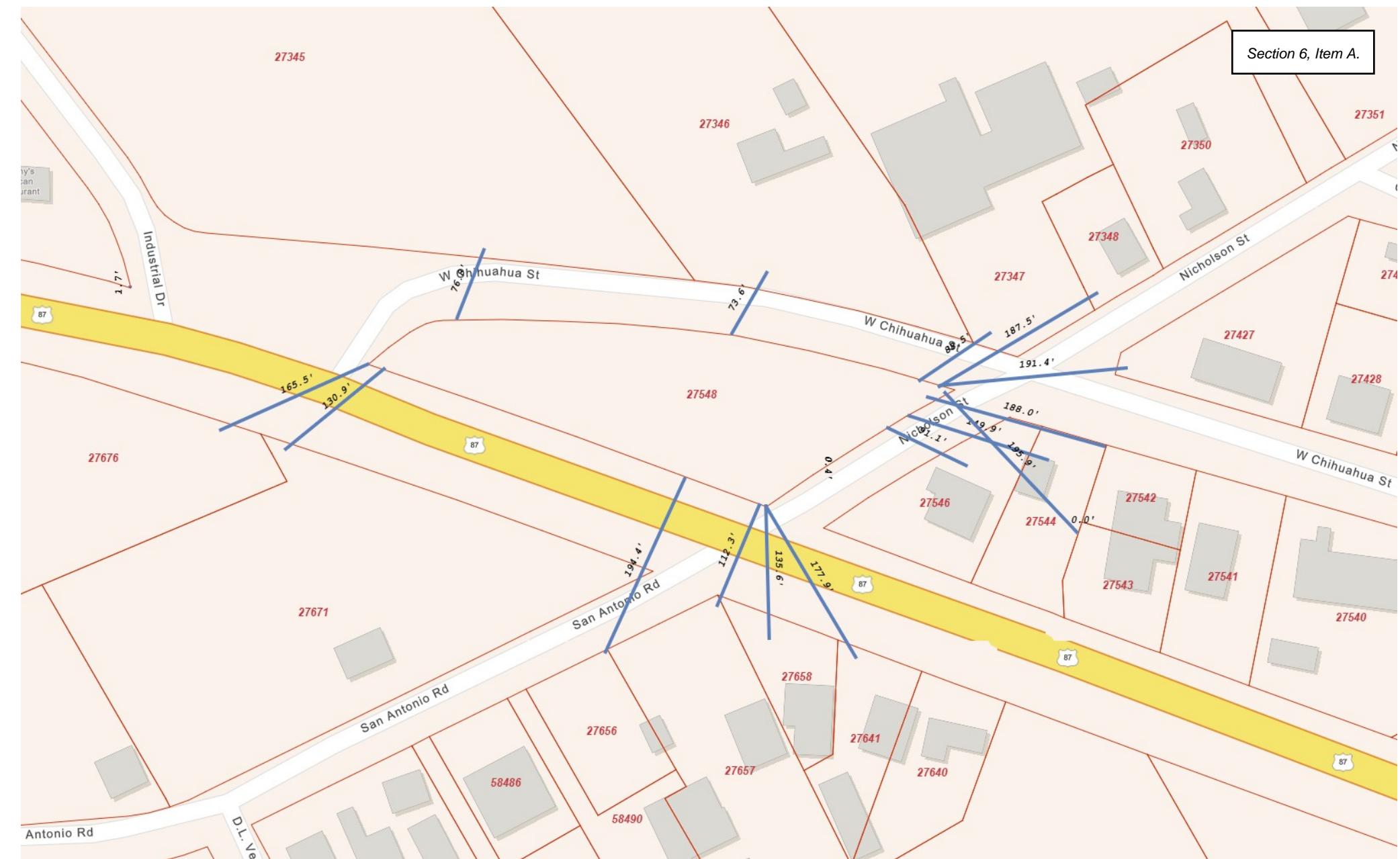
Signature: _____

Date: _____

Comments: _____

By State Law – Unsigned submission cannot be counted as an official comment.

Section 6, Item A.



200 ft mail out addresses

1. Name:; HUGHES DANIEL J & MARY
2. Mailing Address:; 96 FM 1346
LA VERNIA, TX 78121-4033

3. Name:; HOPE ASSEMBLY OF GOD CHURCH LA VERNIA
4. Mailing Address:; PO BOX 38
LA VERNIA, TX 78121

5. Name:; HOPE ASSEMBLY OF GOD CHURCH LA VERNIA
6. Mailing Address:; PO BOX 38
LA VERNIA, TX 78121

7. Name:; HOPE ASSEMBLY OF GOD
8. Mailing Address:; PO BOX 38
LA VERNIA, TX 78121

9. Name:; LA VERNIA MINISTERIAL ALLIANCE
10. Mailing Address:; PO BOX 168
LA VERNIA, TX 78121

11. Name:; SNYDER LISA A
12. Mailing Address:; 134 RANCH COUNTRY DR
LA VERNIA, TX 78121

13. Name:; PLUM 191 LTD
14. Mailing Address:; PO BOX 338
FLORESVILLE, TX 78114

15. Name:; CURRIER DARYL C MD
16. Mailing Address:; PO BOX 98
STOCKDALE, TX 78160-0098

17. Name:; ELIZONDO EDGAN EDWARD

18. Mailing Address:; PO BOX 167

ADKINS, TX 78101

19. Name:; KK&E LLC

20. Mailing Address:; 31007 WINDMILL LANE

BULVERDE, TX 78163

21. Name:; AULTMAN ENTERPRISE LLC

22. Mailing Address:; 1876 CR 342

LA VERNIA, TX 78121

23. Name:; NGO HIEN & HANH NGUYEN

24. Mailing Address:; 6930 COMANCHE VW

SAN ANTONIO, TX 78233-3042

25. Name:; THE SHED LC

26. Mailing Address:; 907 CR 347

LA VERNIA, TX 78121

27. Name:; MK REAL ESTATE LLC

28. Mailing Address:; 6051 FM 3009


STE 248

SCHERTZ, TX 78154-3434

29. Name:; CADILLAC ALLIANCE PROPERTIES LLC

30. Mailing Address:; 14255 BLANCO RD

SAN ANTONIO, TX 78216-7718



TEXAS WATER DEVELOPMENT BOARD
WATER USE SURVEY

Section 7, Item C.

WATER USE IN CALENDAR YEAR: 2025

| | | | | | | | |
|-----------------------------|-------------------|----|--------|----------------------------------|--------------------------------|--|--|
| SYSTEM NAME: | CITY OF LA VERNIA | | | SURVEY NUMBER: | 0486800 | | |
| OPERATOR NAME: | | | | PRIMARY USED REGION: | REGION L : SOUTH CENTRAL TEXAS | | |
| MULTIPLE SURVEY ORG: | | | | PRIMARY USED COUNTY: | WILSON | | |
| MAILING ADDRESS 1: | PO BOX 225 | | | PRIMARY USED RIVER BASIN: | SAN ANTONIO | | |
| MAILING ADDRESS 2: | | | | ORGANIZATION MAIN PHONE: | 830-251-9559 | | |
| CITY/STATE/ZIP: | LAVERNIA | TX | 78121- | MAIN EMAIL: | jdelazerda@lavernia-tx.gov | | |
| PWS NAME: | CITY OF LA VERNIA | | | WEB: | | | |
| PWS CODE: | | | | PWS CODE: | TX2470004 | | |

INTAKE:

| Water Type | | County | Basin | Aquifer | Well Name (if applicable) | | Metered or Estimated | Brackish / Saline (Y or N) | % Treated Prior to Intake | Total Volume (gallons) | |
|----------------------------|-----------|------------|-------------|----------------------------------|---------------------------|------------|----------------------|----------------------------|---------------------------|------------------------|-----------|
| GROUND WATER SELF SUPPLIED | | WILSON | SAN ANTONIO | CARRIZO-WILCOX AQUIFER | | | M | N | 0.00 | 148,664,600 | |
| JANUARY | FEBRUARY | MARCH | APRIL | MAY | JUNE | JULY | AUGUST | SEPTEMBER | OCTOBER | NOVEMBER | DECEMBER |
| 9,268,300 | 8,887,000 | 11,892,100 | 11,751,600 | 12,826,100 | 12,459,400 | 13,402,200 | 16,588,700 | 14,708,600 | 14,868,800 | 12,270,300 | 9,741,500 |
| Water Type | | County | Basin | Seller Name and/or Seller System | | Aquifer | Metered or Estimated | Brackish / Saline (Y or N) | % Treated Prior to Intake | Total Volume (gallons) | |
| GROUND WATER PURCHASED | | | | CANYON REGIONAL WATER AUTHORITY | WELLS RANCH WTP | | M | N | 0.00 | 0 | |
| JANUARY | FEBRUARY | MARCH | APRIL | MAY | JUNE | JULY | AUGUST | SEPTEMBER | OCTOBER | NOVEMBER | DECEMBER |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

COUNTY CONNECTIONS:

| COUNTY NAME | TOTAL CONNECTIONS |
|-------------|-------------------|
| WILSON | 852 |

CONNECTIONS & USAGE:

| CONNECTIONS | VOLUME (GALLONS) |
|-----------------------------|------------------|
| TOTAL METERED RETAIL: | 817 |
| Residential - Single Family | 611 |
| Residential - Multi Family | 11 |
| Institutional | 10 |
| Commercial | 185 |
| Industrial | 0 |
| Agriculture | 0 |
| Reuse | 0 |
| TOTAL UNMETERED: | 2 |
| | 109,941,000 |
| | 68,533,000 |
| | 3,561,000 |
| | 3,098,000 |
| | 34,749,000 |
| | 0 |
| | 0 |
| | 5,250,000 |

Section 7, Item C.

WATER SYSTEM INFORMATION:

| | |
|---|-------|
| Estimated full-time residential population served directly by this system | 1,483 |
|---|-------|



FREP

FLOOD RESPONSE & EVACUATION PLAN

La Vernia, Texas

Version 1.0 - 2026

This Plan should be activated for an affected region of the City of La Vernia when a wet weather (rainfall) event results in the occurrence of a flood (creek spilling out of its banks and starting to cause damage) of any small to intermediate sized creek in the City of La Vernia or when an action stage is detected, either in the City or upstream in the Cibolo Creek.

PURPOSE

Advanced warning of flood levels and associated impacted areas that are possible from an approaching storm greatly enhances the ability of individuals and communities to respond and protect themselves. The purpose of this FREP is to reduce the risk of loss of human life, injury, and damage to property during a flood event in the City of La Vernia.

SCOPE

The scope of the FREP is limited to the actions that the FREP Coordinators will need to make decisions and to accurately inform others of the likely extent of flooding. Although several tools and guidance are provided to assist in determining the likely extent and depth of flooding in each neighborhood, impassible roads, flood-safe routes, and type of actions needed for response and evacuations, the response and evacuation standard operating procedures (SOPs) for emergency managers and first responders (EOC, Police, Sheriff, Fire, EMS and LVISD) are not included in the FREP.

SUMMARY OF FREP PROCESS

There are four steps that must be followed anytime a flood event is detected in the City of La Vernia.

- Step 1: Event Detection and Level Determination
- Step 2: Notification and Communication
- Step 3: Expected Actions
- Step 4: Termination and Follow-up

A flood event is defined in Section 1.2.1 of this Flood Emergency Response Plan (FREP). Specific actions required for each step will depend on the severity of the situation as defined during Step 1. The actions required for each step are described in the corresponding FREP Section provided below.

Step 1 - Event Detection and Level Determination

During the initial step, a flood event is detected and classified by the FREP Coordinators into one of the following flood event levels:

- Alert Stage Flood Event
- Minor Stage Flood Event
- Moderate Stage Flood Event
- Major Stage Flood Event

Information to help the FREP Coordinators determine which of the above event levels is applicable is provided within this FREP. As part of this step, the FREP Coordinators will also determine the approximate expected extent and severity of the flood event so that it can be conveyed as part of the notification messages.

Step 2 - Expected Actions

After the initial notifications are made, the FREP Coordinators should execute an appropriate flood response. During this step of the FREP, there is a continuous process of taking actions, assessing the status of the situations, and keeping others informed through communication channels established during the initial notifications. The suggested actions to be taken for each Flood Event Level are provided in the attached Action Sheets. The FREP may go through multiple event levels as the situation either improves or worsens.

Step 3 - Notification and Communication

After the event level has been determined, notifications are made in accordance with EOC pre-scribed notifications and dispersed via copy paste to FREP designated notification portals.

Step 4 - Termination and Follow-up

Once the event has ended or been resolved, recovery, termination, and follow-up procedures should be followed as outlined in Section 4. FREP operations can only be terminated after completing operations under an Action Stage or Flood Stage (Minor Flood) Event.

ANNUAL REVIEW AND TEST

This FREP document will require an annual review and update, or after-action following initiation of the FREP to stay current. An annual test of the FREP procedures is required to ensure continued effectiveness. This test needs to be logged in Section 9 below.

PRIVACY STATEMENT

This FREP is intended to identify general responsibilities and procedures of the City of La Vernia during a flood event. It is designed as a source of reference for the FREP Coordinators, City leaders, and decision-makers and no reliance should be placed on it by others.

PRE-REQUISITE TASKS

To ensure the full functionality of the FREP, the following tasks will need to be completed once the FREP has been adopted.

A. Post the Flood Safe Route map, Inundation Map, and Flood Map on the City website and provide La Vernia Emergency Flood Information materials at all city buildings (fire station, police station, public works, and city hall). Conduct a test run to balance the time needed for each route to clean inlets and install “high water” sign and street closure barricades.

B. Confirm that the Floodplain Administrator (City Administrator) is provided with a City of La Vernia smart phone for after-hours notifications and communications.

REVISIONS

For revision procedures, reference Appendix D.

| Revision No. | Date |
|--------------|------------|
| 1 | 02/12/2026 |

SECTION 1

EVENT DETECTION AND LEVEL DETERMINATION

This section of the Flood Response and Emergency Plan (FREP) describes the roles and responsibilities of various parties involved, provides a list of preparedness actions prior to a flood event, and provide details for the first step that must be followed whenever a flood event is detected in the City of La Vernia. This section also describes how an event is detected and provides information to assist the FREP Coordinators in determining the appropriate level for the event as it currently exists as well as the expected extent and severity of flooding.

1.1 Roles, Responsibilities, and Authorities

The following defines the roles, responsibilities, and authorities of key individuals for the FREP. **FREP Coordinators:** The FREP Coordinators have the authority to take the necessary actions described in this FREP. The FREP Coordinators are responsible for providing initial, timely, and accurate notifications after the flood event level has been determined. The FREP Coordinators are also responsible for providing subsequent updates of the situation to assist in making timely and accurate decisions regarding warning and evacuation of the affected public.

In the City of La Vernia there are 2 FREP Coordinators. Each Coordinator has specific roles and primary responsibilities as part of a flood event and follow-up.

FREP Coordinator (Highest ranking Police Officer in Charge on-duty) – Primarily responsible for leading the rescue and evacuation efforts during a flood event and making notifications listed in Section 2. Assumes the role of, or assigns someone to be, the Incident Commander of the flood event. Monitoring National Weather Service (NWS) and flood sensor gauge data during wet weather (prior to FREP being activated) and during a flood event once the FREP has been activated.

Incident Commander: (Mayor / Mayor Pro-Tem) The Incident Commander is responsible for all aspects of an emergency response. The Incident Commander sets priorities and defines the organization of the incident response teams and the overall incident action plan. The Incident Commander may, at their own discretion, assign individuals who may be from the same agency or from assisting agencies, to subordinate or specific positions for the duration of the emergency.

EOC Director: (EOC Director / Assistant EOC Director) The Emergency Communications Center personnel are responsible for providing a communication link between the FREP Coordinators, Incident Commander, City Street/County Highway crews and first responders. The City and EOC will be responsible for disseminating pre-scripted messages to the affected public. Also, providing notification to FREP Coordinator, Fire Department and Law Enforcement of flood warning system water level alerts (FWS).

Public Safety Public Information Officer: (City Secretary) The Public Safety Public Information Officer (PIO) is responsible for disseminating information to the media and affecting the public in the City of La Vernia.

Shelter and Food: La Vernia ISD and Grace Bible Church are the City of La Vernia's emergency source of shelter and food. EOC provides The Wilson County Show Barn as a county wide emergency evacuation site. The agreement will be provided in the city's emergency plan and EOC.

Transportation: La Vernia ISD Buses are the city's source for emergency transportation. The agreement will be provided in the city's emergency plan.

Planning Department Floodplain Administrator: The EOC is responsible for providing GIS data (flood depths and flood-safe routes) as needed, as part of the decision-making process and leading the post-flood damage assessment.

Once the flood event is terminated, the FREP Coordinators (EOC) are responsible for developing (within 7 days), an accurate summary document of the field observation and activities of the event. The Police Chief (acting as FREP Coordinator), in partnership with the Floodplain Administrator, is responsible for updating, conducting, and maintaining a record of the FREP annual review, periodic test, and revisions of this FREP.

1.2 Flood Preparedness and Readiness

Flooding is a common occurrence. Preparedness and readiness of the City's resources (staff, structures, and equipment) is essential to reduce flood losses and recovery efforts. During a flood event and at least two times per year, the FREP Coordinators will:

- A. Confirm adequate number of "High Water" signs and barricades are pre-deployed.
- B. Confirm Flood Safe Route map is posted.
- C. Review NWS flood forecast and notification products to ensure the most recent resources are being used (EOC).
- D. Confirm the contact information is current on the Flood Event Notification List (EOC).
- E. Conduct a test of radios, phones, and computers.
- F. Confirm all flood emergency equipment and gear is staged (Public Works – Josh) (Police Department – Goolsby).

1.3 Event Detection

The City of La Vernia correlates flood sensors (SARA) and National Water Prediction Services (www.water.noaa.gov) monitoring along with the City's Flood Emergency Response Plan to detect flood events.

1.4 Event Level Determination

1.4.1 Flood Event

A flood event is defined as water levels adjacent to creeks, ditches, and other major waterways or in other low-lying areas that begin to impact life and/or property. Flood event levels are defined in Section 1.4.2.

1.4.2 Event Level Determination & EOC

The FREP Coordinators shall be responsible for categorizing flood events as one of the following event levels: Alert Stage Flood Event, Minor Flood Stage Event, Moderate Stage Flood Event, and Major Stage Flood Event. Flood event levels are based on La Vernia water level creek gauges, the triggering events in the guide stages found in this document, and flood forecast information provided by the NWS, and pairing of Flash Flood Guidance and Precipitation Forecast in the area.

SECTION 2

EXPECTED ACTIONS

2.1 Action Data Sheets

After the FREP Coordinators have determined the event level and have made the appropriate notifications, the FREP Coordinators shall act, using the corresponding response guide for Alert Stage Flood Event, Minor Flood Stage Event, Moderate Stage Event, and Major Stage Event. If the resources described in the Action Data Sheets are not available, the FREP Coordinators should adapt with the available resources.

SECTION 3

NOTIFICATION AND COMMUNICATION

This section of the FREP describes the appropriate notifications that should be made and pre-scripted messages that should be conveyed after the FREP Coordinators have determined the flood event level. This section also outlines the communication systems that are available for making notifications as well as sample media releases and a list of media contacts.

3.1 Communication Systems

All flood event communications are conducted via cell phones, mass notification system, and public safety radio system or among members of the Flood Event Team assembled in the La Vernia Command Center. The affected public will be notified using EOCs (IPAL) mass notification software, by social media (Facebook and City Applications). Pre-scripted messages are provided by EOC.

3.2 Pre-scripted Messages

The pre-scripted messages may be used as a guide to communicate the status of an event. It is expected that this message will be abbreviated to 140 characters to be broadcasted using social media (Facebook and City Applications). Due to our size, it is most efficient to notify all available residents in and around the City of La Vernia.

The Flood Warning Siren will be sounded when creeks are expected to spill onto River Road, River View, River Lane, Prinz St, Newton St, Seguin St, Kimball St, Hackberry St, Watco Lane, Canfield St, Nicholson St, Dry Hollow Rd, King St, Kyle St, Forrest Drive and *Cibolo Lane. Again, the Flood Warning Siren is expected to sound when the water level from the creek reaches the level of the roads and/or before they reach homes as per EOC.

When possible, the Police and Fire Department will notify, by vehicle's Public Address system, knocking on doors and driving along the low-lying areas, River Road, River View, River Lane, Prinz St, Newton St, Seguin St, Kimball St, Hackberry St, Watco Lane, Canfield St, Nicholson St, Dry Hollow Rd, King St, Kyle St, Forrest Drive and *Cibolo Lane. A route will be provided in each patrol vehicle and in Dispatch (See 6.0 Notification Route Map)

The following are the guides for response to the four different stages of flooding mentioned above:

SILVER Alert Stage Flood Event

Triggering Event

- Observation that Alert Stage Flood level is forecasted
- Report of upstream creeks flowing
- Judgment of FREP Coordinator, Incident Commander and EOC based on National Water Prediction Services (www.water.noaa.gov) data monitoring and Flood Sensors
- NWS watch notifications.

Expected Actions - Alert Stage Flood Event

(Expected Time Delivery – 10 minutes)

1. FREP Coordinator confirms flood-safe routes are clear.
2. Confirm Crews have installed “high water” signs and street barricades where needed – permanently placed.
3. Confidence test performed on Siren System
4. Monitor NWS radar and forecast information
5. Check and deploy “Flood Hazard” equipment as needed.
6. Report status with WCSO Dispatch
7. Prepare an event log based on [NIMS](#).
8. Send out pre-scripted EOC messages using social media, email and City applications.

Announcement for Action Stage Flood Event

ALL ANNOUNCEMENTS WILL BE SENT OUT BY EOC. FOLLOWED BY COPY PASTE OF EOC ORGINIAL ANNOUNCEMENT TO MEDIA PLATFORMS TO KEEP UNIFORM INFORMATION RELAYED TO PUBLIC.

1. **TERMINATE EVENT** - Go to Termination and Follow up
2. **STAY ON EVENT** - Continue recommended actions above
3. **EVENT ESCALATES** - Go to Minor Stage Flood Event below

Yellow Minor Stage Flood Event

Triggering Event

- Automatic Water Alert notification from 1 or more flood sensors
- Drainage ditches are flowing full.
- Report of minor flooding in low-lying areas
- Judgment of FREP Coordinator, Incident Commander and EOC based on National Water Prediction Services (www.water.noaa.gov) data monitoring and Flood Sensors

Expected Actions - Minor Stage Flood Event

(Expected Time Delivery – 15 minutes)

1. Ensure Silver Actions are completed.
2. Close roads; IF NECESSARY
3. Check and deploy “Flood Hazard” equipment as needed.
4. Send out pre-scripted EOC messages using social media, email and City applications.

Announcement for Minor Stage Flood Event

ALL ANNOUNCEMENTS WILL BE SENT OUT BY EOC. FOLLOWED BY COPY PASTE OF EOC ORGINIAL ANNOUNCEMENT TO MEDIA PLATFORMS TO KEEP UNIFORM INFORMATION RELAYED TO PUBLIC.

1. **TERMINATE EVENT** - Go to Termination and Follow up
2. **EVENT REMAINS CURRENT** - Continue recommended actions
3. **EVENT ESCALATES** - Go to Moderate Stage Flood Event Guide
4. **DOWNGRADE** – Go to Alert Status Flood Response Guide

Green Moderate Stage Flood Event

Triggering Event

- Witnessed voluntary self-evacuation of homes.
- Water level on roadways
- Judgment of FREP Coordinator, Incident Commander and EOC based on National Water Prediction Services (www.water.noaa.gov) data monitoring and Flood Sensors

Expected Actions -Moderate Stage Flood Event (Expected Time Delivery – 10 minutes)

1. Ensure Yellow Actions are completed.
2. Sound Flood **Watch** siren (1 Min / Delay 3 Min / 1 Min Again)
3. Place La Vernia Command Center staff on standby as needed.
4. Place shelters on standby
 - La Vernia ISD
 - Grace Bible Church (390 S FM-1346)
 - Wilson County Show Barn (435 State Highway 97 E) (830) 393-3100
5. Notify all road closures to the entities listed below.
 - LVISD
 - WCSO
6. Notify EOC & WCSO Dispatch of actions.
7. Send out pre-scripted messages using social media, email and City applications. Also include driving street route announcing over PA system pre-scripted message.

Announcement for Moderate Stage Flood Event

ALL ANNOUNCEMENTS WILL BE SENT OUT BY EOC. FOLLOWED BY COPY PASTE OF EOC ORGINIAL ANNOUNCEMENT TO MEDIA PLATFORMS TO KEEP UNIFORM INFORMATION RELAYED TO PUBLIC.

1. **TERMINATE EVENT** - Go to Termination and Follow up.
2. **EVENT REMAINS CURRENT** - Continue recommended actions.
3. **EVENT ESCALATES** - Go to Major Stage Flood Guide
4. **DEGRADE** – Go to Minor Status Flood Response Guide

Red**Major Stage Flood Event*****Triggering Event***

- Water is at RED reflective Flood level indicator at any location.
- Report of major flooding in low-lying areas
- Homes are actively flooding.
- Judgment of FREP Coordinator, Incident Commander and EOC based on National Water Prediction Services (www.water.noaa.gov) data monitoring and Flood Sensors

Expected Actions - Major Stage Flood Event***(Expected Time Delivery – 10 minutes)***

Ensure Green Actions are completed.

Sound Flood **Warning** siren (3 Min / Delay 3 Min / 3 Min Again)

- Activate shelter plan based on need (LVISD)
- Request LVISD Transportation to stage.
- Drive through and announce pre-scripted evacuation messages in areas affected.
- Send out pre-scripted message using social media, email, City applications (if possible). Also include driving street route announcing over PA system pre-scripted message (Door to door if no siren).

Announcement for Major Stage Flood Event

ALL ANNOUNCEMENTS WILL BE SENT OUT BY EOC. FOLLOWED BY COPY PASTE OF EOC ORGINIAL ANNOUNCEMENT TO MEDIA PLATFORMS TO KEEP UNIFORM INFORMATION RELAYED TO PUBLIC.

1. **TERMINATE EVENT** - Go to Termination and Follow up.
2. **EVENT REMAINS CURRENT** - Continue recommended actions
3. **EVENT ESCALATES** - Go to Notification Flow Chart
4. **DOWNGRADE** – Go to Moderate Status Flood Response Guide

Terminate Flood Event

Triggering Event

- Water has receded.
- Weather radar/forecast is clear.
- Judgment of FREP Coordinator or Incident Commander based on National Water Prediction Services (www.water.noaa.gov) data monitoring and Flood Sensors

Expected Actions - Terminate Flood Event (Expected Time Delivery – 15 minutes)

1. FREP Coordinators terminated the flood event.
2. Make notifications and ensures the Public Safety PIO has notified the general and affected public that the flood event has been terminated and that possible flooding of structures and roads along creeks and in low-lying areas may have occurred and information about re-entry to evacuated areas (if applicable).
3. FREP Coordinators confirm flood-safe routes are clear.
4. Collect “high water” signs and street barricades.

EOC Director and FREP Coordinators establish next steps:

5. If areas were evacuated, FREP Coordinators determine if re-entry into homes is possible and if so: confirms the Public Safety PIO has notified the affected public; confirms with EOC that shelters are closed, and all resources are stood down.
6. FREP Coordinator initiates damage assessment and request assistance
7. The Public Works Department evaluates affected bridges and culverts for visible damage and blockage and documents/photographs conditions as necessary.
8. If structures were flooded, the EOC will be requested to perform and evaluate damage to flooded structures.
9. Confirms the La Vernia Command Center is closed as appropriate.
10. Directs the restocking and repairing damaged “high water” signs and barricades.
11. Confirms all information, observations, and actions on the ICS Forms have been properly documented.
12. The EOC will be leading the damage assessment team (DAT).
13. The Police Department will provide security and credential verification for re-entry of residents.

Announcement for Termination of Flood Event

ALL ANNOUNCEMENTS WILL BE SENT OUT BY EOC. FOLLOWED BY COPY PASTE OF EOC ORGINIAL ANNOUNCEMENT TO MEDIA PLATFORMS TO KEEP UNIFORM INFORMATION RELAYED TO PUBLIC.

SECTION 4

TERMINATION AND FOLLOW-UP

Once FREP operations have begun, the FREP operations must eventually be terminated, and follow-up procedures completed. The FREP Coordinators are responsible for terminating the flooding event, notifying, and initiating the recovery and debris removal process. The following actions for follow-up may vary depending on the flood event detected.

- a) FREP Coordinators terminate the flood event.
- b) Makes notifications and ensures the Public Safety PIO has notified the general and affected public that the flood event has been terminated and that possible flooding of structures and roads along creeks and in low-lying areas may have occurred and information about re-entry
- c) FREP Coordinators confirm flood-safe routes have been run by the Police or Fire Departments and routes are free of standing water. As standing water subsides, Crews have collected “high water” signs and street barricades from impassable roads and that storm inlets and travel lanes on these roads are now clear for use.
- d) If areas were evacuated, FREP Coordinators (Police, Fire and EMS Directors) determine if re-entry is possible and if so: confirms the Public Safety PIO has notified the affected public; confirms with Red Cross that shelters are closed, and all resources are stood down.
- e) FREP Coordinator initiates damage assessment and request assistance from the Red Cross:
- f) The Public Works Department evaluates affected bridges and culverts for visible damage and blockage and documents/photographs conditions as necessary.
- g) If structures were flooded, the EOC should be requested to perform and evaluate damage to flooded structures using the Post-Flood Damage Assessment Protocol.
- h) Confirms Public Works Crews collect and dispose of flood-related debris.
- i) Confirms the La Vernia Command Center is closed as appropriate.
- j) Directs the restocking and repairing damaged “high water” signs and barricades.
- k) Confirms all information, observations, and actions on the ICS Forms have been properly documented.
- l) The EOC will be leading the damage assessment team (DAT) and supported by the Fire, Public Works and Police Departments.
- m) The Police Department will provide security and credential verification for residents.

4.1 Public Affairs Plan

In the event of a flood event, the EOC will be alerted and briefed on the situation and will deliver the scripted EOC messages for public release based on the existing conditions and information from the FREP Coordinators, or other sources. Targeted messages to the affected public will be sent using EOCs mass communication software.

6.0 Critical Facilities

DEFINITION

Facilities that are vital to flood response activities or crucial to the health and safety of the public before, during, and after a flood, such as a hospital, emergency operations center, electric substation, police station, fire station, nursing home, school, vehicle and equipment storage facility, or shelter.

IDENTIFIED CRITICAL FACILITIES

The City of La Vernia identified **only** the following Critical Facilities, and contact information within the Floodplain, which are identified as:

- City Hall – 102 FM-775. La Vernia TX 78121
Mayor – Martin Poore – (210) 860-7587
Mayor Pro Tem – Dianell Recker – (210) 279-1934
City Administrator – Lindsey Boyd -- (830) 391-1206
Assistant City Administrator – Xavier Millan -- (830) 259-5614
City Secretary – Madison Farrow – (830) 581-9349
- Police Department – 4061 County Road 342. La Vernia TX 78121
Chief of Police Donald Keil – (830) 581-9316
SGT Josh Johnson – (830) 581-9827

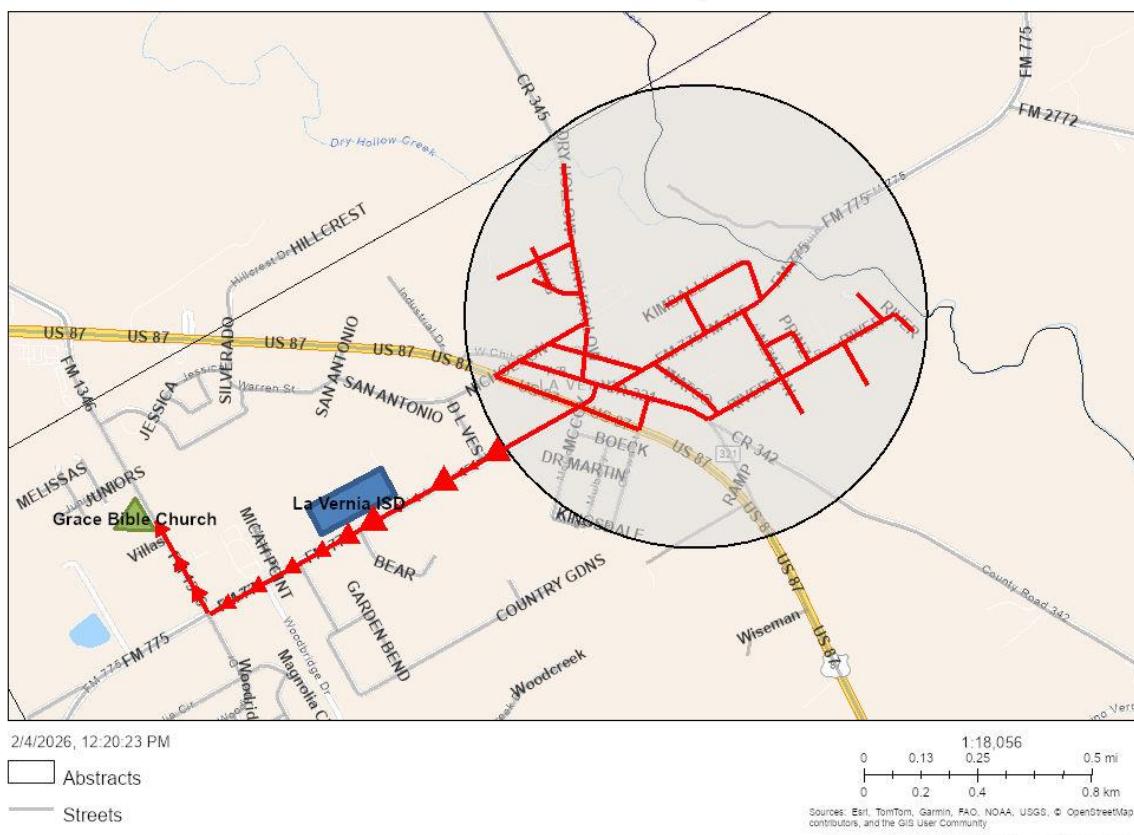
Sheriff – Jim Stewart – (830) 391-0626
Chief Deputy – Clint Garza – (830) 391-2618
- Fire Station District 1— US HWY 87 W. La Vernia TX 78121
Fire Chief Chris Thompson – (210) 748-6485
2nd in Command Bobby Blankenship – (210) 872-4779
- EMS WC Emergency Service Dist. 3 – 11984 US-87 La Vernia TX 78121
Chief Battalion ON DUTY CELL (830) 391-0386 (Levi Scriven /
Paul Delagarza)
David Rice – (830) 391-3448
- Wilson County Emergency Management Center –
EOC – Cindy Stafford – (830) 734- 6955
Assistant EOC – Kenny Millen – (210) 849-2653
- Wilson County Show Barn – 435 State Highway 97E Floresville TX
Contact -- (830) 393-3100 OR EOC
- Public Works Complex – 106 San Antonio St. La Vernia TX 78121
Public Works Director Josh Delazerda – (830) 251-9559
Public Works Assistant Tyler Helgeson – (830) 581-9662

- La Vernia ISD
Safety Director – Howard Wilen – (210) 416-3677
Transportation Department – (830) 779-6610

6.0 Flood Safe Route – Emergency Shelter

The flood safe route to La Vernia High ISD located off Bluebonnet Rd. (775) and Grace Bible Church off FM-1346 is identified below. It takes an estimated 5 minutes to verify that the route is clear and is confirmed open during the Silver Response stage.

Wilson CAD Web Map



7.0 Flood Safe Route – Emergency Shelter

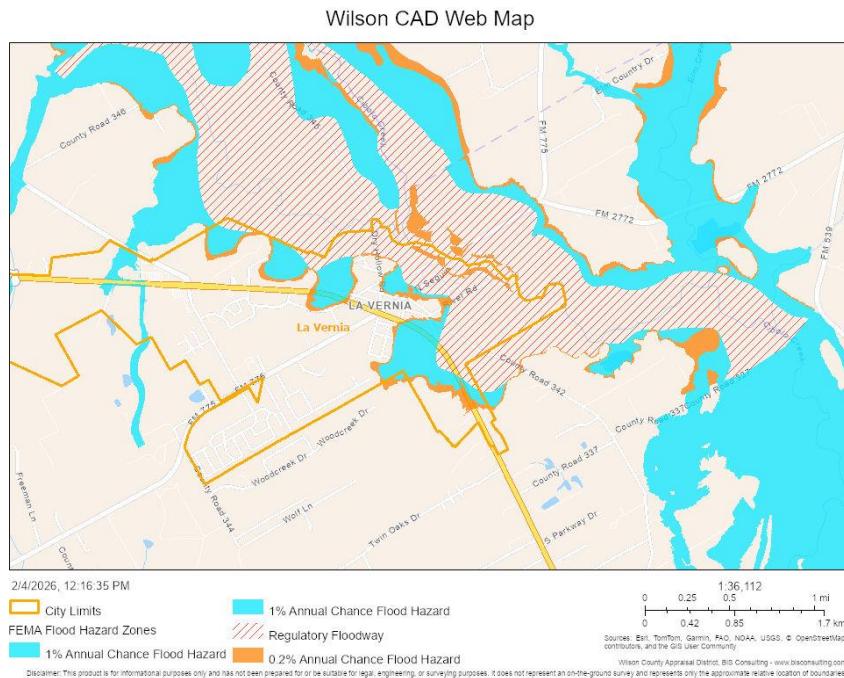
The flood safe route to Wilson County Show Barn located at 435 State Highway 97E Floresville, TX 78114 is identified below

Wilson CAD Web Map

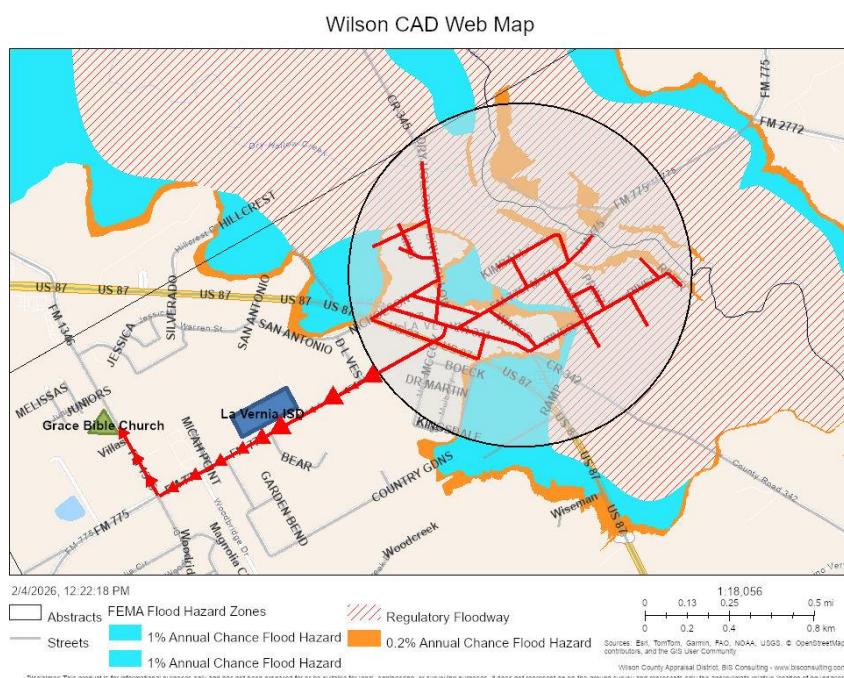


8.0 Flood Inundation Maps - Flood Inundation Map colors correspond with FREP Colors

Full City Inundation



Magnified Inundation



9.0 Annual Test Log

| Date | Evaluator |
|-------------|------------------|
| | |
| | |
| | |
| | |



City of La Vernia

Drought Contingency Plan

Original Adopted

August 10, 2000

Revision Adopted

October 2019

February 2026

City of La Vernia

PWS #2470004

P. O. Box 225

102 E. Chihuahua Street

La Vernia, Texas 78121-0225

Martin Poor, Mayor

Xavier Millan, City Administrator

Phone:(830) 779-4541 City Hall

DROUGHT CONTINGENCY PLAN FOR THE CITY OF LA VERNIA

Section I: Declaration of Policy, Purpose and Intent

In order to conserve the available water supply and protect the integrity of water supply facilities, with particular regard for domestic water use, sanitation, and fire protection, and to protect and preserve public health, welfare, and safety and minimize the adverse impacts of water supply shortage or other water supply emergency conditions, the City of La Vernia, hereinafter called the City, hereby adopts the following regulations and restrictions on Drought Contingency Plan (the Plan) for the delivery and consumption of water.

Water uses regulated or prohibited under this Drought Contingency Plan (the Plan) are considered to be non-essential and continuation of such uses during times of water shortage or other emergency water supply conditions are deemed to constitute a waste of water which subjects the offender(s) to penalties as defined in Section X of this Plan.

Section II: Public Involvement

Opportunity for the public to provide input into the preparation of the Plan was provided by the City by means of previously scheduling and providing public notice of a public meeting to accept input on the Plan.

Section III: Public Education

The City will periodically provide the public with information about the Plan, including information about the conditions under which each stage of the Plan is to be initiated or terminated and the drought response measures to be implemented in each stage. This information will be provided by means of direct contact, posting of information in public places and publication in local newspaper(s).

Section IV: Coordination with Regional Water Planning Groups

The service area of the city is located entirely within the South Central Texas Regional Water Planning Area (Region L). The City has informed the Region L Planning Group of the adoption of this Plan. A copy of the letter to Region L can be found in Appendix A.

Section V: Authorization

The City Administrator or his/her designee is hereby authorized and directed to implement the applicable provisions of this Plan upon determination that such implementation is necessary to protect public health, safety, and welfare. The City Administrator, or his/her designee shall have the authority to initiate or terminate drought or other water supply emergency response measures as described in this Plan.

Section VI: Application

The provisions of this Plan shall apply to all persons, customers, and property utilizing water provided by the City. The terms “person” and “customer” as used in the Plan include individuals, corporations, partnerships, associations, and all other legal entities.

Section VII: Definitions

For the purposes of this Plan, the following definitions shall apply:

Aesthetic Water Use: Water use for ornamental or decorative purposes such as fountains, reflecting pools, and water gardens.

Commercial and Institutional Water Use: Water use which is integral to the operations of commercial and non-profit establishments and governmental entities such as retail establishments, hotels and motels, restaurants, and office buildings.

Conservation: Those practices, techniques, and technologies that reduce the consumption of water, reduce the loss or waste of water, improve the efficiency in the use of water or increase the recycling and reuse of water so that a supply is conserved and made available for future or alternative uses.

Customer: Any person, company, or organization using water supplied by the City of La Vernia.

Domestic Water Use: Water use for personal needs or for household or sanitary purposes such as drinking, bathing, heating, cooking, sanitation, or for cleaning a residence, business, industry, or institution.

Even Number Address: Street addresses, box numbers, or rural postal route numbers ending in 0, 2, 4, 6, or 8 and locations without addresses.

Industrial Water Use: The use of water in processes designed to convert materials of lower value into forms having greater usability and value.

Landscape Irrigation Use: Water used for the irrigation and maintenance of landscaped areas, whether publicly or privately owned, including residential and commercial lawns, gardens, golf courses, parks, and rights-of-way and medians.

Non-Essential Water Use: Water uses that are neither essential nor required for the protection of public, health, safety, and welfare, including:

- A. Irrigation of landscaped area, including parks, water playgrounds, athletic fields, except otherwise provided under this Plan;
- B. Use of water to wash any motor vehicles, motorbike, boat, trailer, airplane or other vehicle;
- C. Use of water to wash down any sidewalks, walkways, driveways, parking lots, tennis courts, or other hard-surfaced areas;
- D. Use of water to wash down buildings or structures for purposes other than immediate fire protection;
- E. Flushing gutters or permitting water to run or accumulate in any gutter or street;
- F. Use of water to fill, refill, or add to any indoor or outdoor swimming pools or Jacuzzi-type pools;
- G. Use of water in a fountain or pond for aesthetic or scenic purposes except where necessary to support aquatic life;
- H. Failure to repair a controllable leak(s) within a reasonable period after having been given notice directing the repair of such leak(s); and
- I. Use of water from hydrants for construction purposes or any other purposes other than firefighting.

Odd Numbered Address: Street addresses, box numbers, or rural postal route numbers ending in 1, 3, 5, 7, or 9.

Section VIII: Triggering Criteria for Initiation and Termination of Drought Response Stages

The City Administrator, or his/her designee, shall monitor water supply and/or demand conditions on a daily basis and shall determine when conditions warrant initiation or termination of each stage of the Plan. Public notification of the initiation or termination of drought response stages shall be by means of publication on the City website, and social media, and a notice will be included on the next regular water bill and/or signs posts in public places.

Stage 1 Triggers -- MILD Water Shortage Conditions

Requirements for Initiation:

Customers shall be requested to voluntarily conserve water and adhere to the prescribed restrictions on certain non-essential water uses for Stage 1 of this Plan provided in Sections 7 and 9 when the following occurs:

Will be in affect from May 1st to Sept 31st annually.

Requirements for Termination:

Stage 1 of the Plan may be rescinded on October 1st of each year, if no other drought phase is currently initiated.

Stage 2 Triggers – MODERATE Water Shortage Conditions

Requirements for Initiation:

Customers shall be required to comply with the requirements and restrictions on certain non-essential water uses for Stage 2 of this Plan when the following instances occur:

Purchase of water from CRWA to meet demand.

Well flow from any regularly used well is less than ninety percent (90%) of capacity.

Any regularly used storage facility is not filled for twenty-four (24) consecutive hours (one (1) day).

Any storage facility is out of service due to repainting or other required maintenance.

Requirements for Termination:

Stage 2 of the Plan may be rescinded when all of the conditions listed as triggering events have ceased to exist for a period of seven consecutive days. Upon termination of Stage 2, Stage 1 becomes operative.

Stage 3 Triggers – SEVERE Water Shortage Conditions

Requirements for Initiation:

Customers shall be required to comply with the requirements and restrictions on certain non-essential water uses for Stage 3 of this Plan when the following instances occur:

Well flow from any regularly used well is less than eighty percent (80%) of capacity.

Any regularly used storage facility is not filled for one hundred 48-hour consecutive hours (two (2) days).

Requirements for Termination:

Stage 3 of the Plan may be rescinded when all of the conditions listed as triggering events have ceased to exist for a period of seven consecutive days. Upon termination of Stage 3, Stage 2 becomes operative.

Stage 4 Triggers – CRITICAL Water Shortage Conditions

Requirements for Initiation:

Customers shall be required to comply with the requirements and restrictions on certain non-essential water uses for Stage 4 of this Plan when the following instances occur:

Well flow from any regularly used well is less than seventy percent (70%) of capacity.

Any regularly used storage facility is not filled for one hundred seventy-two (72) consecutive hours (three (3) days).

Requirements for Termination:

Stage 4 of the Plan may be rescinded when all of the conditions listed as triggering events have ceased to exist for a period of seven consecutive days. Upon termination of Stage 4, Stage 3 becomes operative.

Stage 5 Triggers – EMERGENCY Water Shortage Conditions

Requirements for Initiation:

Customers shall be required to comply with the requirements and restrictions for Stage 5 of this Plan when the City Administrator, or his/her designee, determines that a water supply emergency exists based on:

Major water line breaks, or pump or system failures occur, which cause unprecedented loss of capability to provide water service; or

Any regular used well is not functional.

Natural or man-made contamination of the water supply source(s).

Requirements for Termination:

Stage 5 of the Plan may be rescinded when all of the conditions listed as triggering events have ceased to exist for a period of seven (7) consecutive days.

Stage 6 Triggers - Water Allocation

Requirements for Initiation: Customers shall be required to comply with the Water Allocation Plan prescribed in Section IX of the Plan when the Mayor and City Council determine that the water supply emergency exists and comply with the requirements and restrictions for Stage 5 of the Plan when:

Extreme drought conditions exists;

Major water line breaks, or pump or system failures occur, which cause unprecedented loss of capability to provide water service; **or**

Natural or man-made contamination of the water supply source occurs.

Requirements for Termination:

Stage 6 of the Plan may be rescinded when the above referenced entity for a specific water source announces the termination of the Drought Stage or may be rescinded when all of the conditions listed as triggering events have ceased to exist for a period of five (5) consecutive days.

Section IX: Drought Response Stages

The City Administrator, or his/her designee, shall monitor water supply and/or demand conditions on a daily basis, and in accordance with the triggering criteria set forth in Section VIII of this Plan, shall determine that a mild, moderate, severe, critical, or emergency water shortage condition exists and shall implement the following notification procedures:

Notification

Notification of the Public: The City Administrator, or his/her designee, shall notify the public by means of:

Posting on the City Website

Posting on City Social Media

Including Drought Stage on the Next Water Bill

Notice posted in Public Places

Additional Notification: The City Administrator, or his/her designee, shall notify directly, or cause to be notified directly, the following individuals and entities:

Members of the City Council.

Local Fire Chief(s).

County Emergency Management Coordinator.

County Judge and Commissioner(s).

Critical water users (hospitals, daycares, retirement/nursing homes, etc.).

TCEQ (required when mandatory restrictions are imposed).

Stage 1 – MILD Water Shortage Conditions

Target: Achieve a voluntary ten percent (10%) reduction in daily water demand.

Voluntary Water Use Restrictions for Reducing Demand:

Water customers are requested to voluntarily limit the irrigation of landscaped areas to Sundays and Thursdays for customers with a street address ending in an even number (0, 2, 4, 6 or 8), and Saturdays and Wednesdays for water customers with a street address ending in an odd number (1, 3, 5, 7 or 9), and to irrigate landscapes only between the hours of midnight and 10:00 A.M. and 8:00 P.M. to midnight on designated watering days.

All operations of the City of La Vernia shall adhere to water use restrictions prescribed for Stage 1 of the Plan.

Water customers are requested to practice water conservation and to minimize or discontinue water use for non-essential purposes.

Stage 2 – Restrictions - MODERATE Water Shortage Conditions

Goal: Achieve a twenty percent (20%) reduction in daily water demand.

Supply Management Measures:

The Director of Public Works shall see that reduced or discontinued flushing of water mains, reduced or discontinued irrigation of public landscaped areas, use of blending an alternative supply source(s) and use of reclaimed water for non-potable purposes.

Water Use Restrictions for Demand Reduction:

Under the threat of penalty for violation, the following water use restrictions shall apply to all persons:

- (a) Irrigation of landscaped areas with hose-end sprinklers or automatic irrigation systems shall be limited to Sundays and Thursdays for customers with a street address ending in an even number (0, 2, 4, 6 or 8), and Saturdays and Wednesdays for water customers with a street address ending in an odd number (1, 3, 5, 7 or 9), and irrigation of landscaped areas is further limited to the hours of 12:00 midnight until 10:00 a.m. and between 8:00 p.m. and 12:00 midnight on designated watering days. However, irrigation of landscaped areas is permitted at anytime if it is by means of a hand-held hose, a faucet filled bucket or watering can of five (5) gallons or less, or drip irrigation system.
- (b) Use of water to wash any motor vehicle, motorbike, boat, trailer, airplane or other vehicle is prohibited except on designated watering days between the hours of 12:00

midnight and 10:00 a.m. and between 8:00 p.m. and 12:00 midnight. Such washing, when allowed, shall be done with a hand-held bucket or a hand-held hose equipped with a positive shutoff nozzle for quick rinses. Vehicle washing may be done at any time on the immediate premises of a commercial car wash or commercial service station. Further, such washing may be exempted from these regulations if the health, safety, and welfare of the public is contingent upon frequent vehicle cleansing, such as garbage trucks and vehicles used to transport food and perishables.

- (c) Use of water to fill, refill, or add to any indoor or outdoor swimming pools, wading pools, or Jacuzzi-type pools is prohibited except on designated watering days between the hours of 12:00 midnight and 10:00 a.m. and between 8 p.m. and 12:00 midnight.
- (d) Operation of any ornamental fountain or pond for aesthetic or scenic purposes is prohibited except where necessary to support aquatic life or where such fountains or ponds are equipped with a recirculation system.
- (e) Use of water from hydrants shall be limited to firefighting, related activities, or other activities necessary to maintain public health, safety, and welfare, except that use of water from designated fire hydrants for construction purposes may be allowed under special permit from the City of La Vernia.
- (g) All restaurants are prohibited from serving water to patrons except upon request of the patron.
- (h) The following uses of water are defined as non-essential and are prohibited:
 - 1. wash down of any sidewalks, walkways, driveways, parking lots, tennis courts, or other hard-surfaced areas;
 - 2. use of water to wash down buildings or structures for purposes other than immediate fire protection;
 - 3. use of water for dust control;
 - 4. flushing gutters or permitting water to run or accumulate in any gutter or street; and
 - 5. failure to repair a controllable leak(s) within a reasonable period after having been given notice directing the repair of such leak(s).

Stage 3 – Restrictions – SEVERE Water Shortage Conditions

Goal: Achieve a thirty percent (30%) reduction in daily water demand.

Supply Management Measures:

The Director of Public Works shall see that reduced or discontinued flushing of water mains, reduced or discontinued irrigation of public landscaped areas, use of blending an alternative supply source(s) and use of reclaimed water for non-potable purposes.

Water Use Restrictions:

All requirements of Stages 1 and 2 shall remain in effect during Stage 3 except:

- (a) Irrigation of landscaped areas shall be limited to designated watering days between the hours of 12:00 midnight and 10:00 a.m. and between 8 p.m. and 12:00 midnight and shall be by means of hand-held hoses, hand-held buckets, drip irrigation, or permanently installed automatic sprinkler system only. The use of hose-end sprinklers is prohibited at all times.
- (c) The use of water for construction purposes from designated fire hydrants under special permit is to be discontinued.

Stage 4 – Emergency Restrictions – CRITICAL Water Shortage Conditions

Goal: Achieve a forty percent (40%) reduction in daily water demand.

Supply Management Measures:

The Director of Public Works shall see that reduced or discontinued flushing of water mains, reduced or discontinued irrigation of public landscaped areas, use of blending an alternative supply source(s) and use of reclaimed water for non-potable purposes.

Water Use Restrictions:

All restrictions in Stage 1, 2 and 3 shall remain in effect during Stage 4 except:

- (a) Irrigation of landscaped areas shall be limited to designated watering days between the hours of 6:00 a.m. and 10:00 a.m. and between 8:00 p.m. and 12:00 midnight and shall be by means of hand-held hoses, hand-held buckets, or drip irrigation only. The use of hose-end sprinklers or permanently installed automatic sprinkler systems are prohibited at all times.
- (b) Use of water to wash any motor vehicle, motorbike, boat, trailer, airplane or other vehicle not occurring on the premises of a commercial car wash and commercial service stations and not in the immediate interest of public health, safety, and welfare is prohibited. Further, such vehicle washing at commercial car washes and commercial service stations shall occur only between the hours of 6:00 a.m. and 10:00 a.m. and between 6:00 p.m. and 10 p.m.

- (c) The filling, refilling, or adding of water to swimming pools, wading pools, and Jacuzzi-type pools is prohibited.
- (d) Operation of any ornamental fountain or pond for aesthetic or scenic purposes is prohibited except where necessary to support aquatic life or where such fountains or ponds are equipped with a recirculation system.
- (e) No application for new, additional, expanded, or increased-in-size water service connections, meters, service lines, pipeline extensions, mains, or water service facilities of any kind shall be approved, and time limits for approval of such applications are hereby suspended for such time as this drought response stage or a higher-numbered stage shall be in effect.

Stage 5 Response – EMERGENCY Water Shortage Conditions

Target: Achieve a fifty percent (50%) reduction in daily water demand.

Water Use Restrictions for Reducing Demand:

All requirements of Stage 2, 3, and 4 shall remain in effect during Stage 5 except:

- (a) Irrigation of landscaped areas is absolutely prohibited.
- (b) Use of water to wash any motor vehicle, motorbike, boat, trailer, airplane or other vehicle is absolutely prohibited.

Stage 6 Response – Water Allocation

In the event that water shortage conditions threaten public health, safety, and welfare, the City Administrator or his/her designee is hereby authorized to allocate water according to the following water allocation plan:

Single-Family Residential Customers

The allocation to residential water customers residing in a single family dwelling shall be as follows:

| Persons per Household | Gallons Per Month |
|------------------------------|--------------------------|
| 1 or 2 | 6,000 |
| 3 or 4 | 7,000 |

| | |
|------------|--------|
| 5 or 6 | 8,000 |
| 7 or 8 | 9,000 |
| 9 or 10 | 10,000 |
| 11 or more | 12,000 |

“Household” means the residential premises served by the customer’s meter. “Persons per household” includes only those persons currently physically residing at the premises and expected to reside there for the entire billing period. It shall be assumed that a particular customers’ household is comprised of two (2) persons unless the customer notifies the City of La Vernia of a greater number of persons per household on a form prescribed by the Director of Public Works. The Director of Public Works shall give his/her best effort to see that such forms are mailed, otherwise provided, or made available to every residential customer. If, however, a customer does not receive such a form, it shall be the customer’s responsibility to go to the City of La Vernia offices to complete and sign the form claiming more than two (2) persons per household. New customers may claim the number of persons per household at the time of applying for water service on the form prescribed by the Director of Public Works. When the number of persons per household increases so as to the place the customer in a different allocation category, the customer may notify the City of La Vernia on such form and the change will be implemented in the next practicable billing period. If the number of persons in a household is reduced, the customer shall notify the City of La Vernia in writing within two (2) days. In prescribing the method for claiming more than two (2) persons per household, the Director of Public Works shall adopt methods to insure the accuracy of the claim. Any person who knowingly, recklessly, or with criminal negligence false reports the number of persons in a household or fails to timely notify the City of La Vernia of a reduction in the number of persons in a household shall be fined not less than two hundred dollars (\$200.00). Residential water customers shall pay the following surcharges:

| | |
|---------|--|
| \$20.00 | For the first 1,000 gallons over allocation. |
| \$30.00 | For the second 1,000 gallons over allocation. |
| \$40.00 | For the third 1,000 gallons over allocation. |
| \$50.00 | For each additional 1,000 gallons over allocation. |

Surcharges shall be cumulative.

Master-Metered Multi-Family Residential Customers

The allocation to a customer billed from a master meter which jointly measures water to multiple permanent residential dwelling units (e.g. apartments, mobile homes) shall be allocated 6,000 gallons per month for each dwelling unit. It shall be assumed that such a customer's meter serves two dwelling units unless the customer notifies the City of La Vernia of a greater number on a form prescribed by the Director of Public Works. The Director of Public Works shall give his/her best effort to see that such forms are mailed, otherwise provided, or made available to every such customer. If, however, a customer does not receive such a form, it shall be the customer's responsibility to go to the City of La Vernia offices to complete and sign the form claiming more than two (2) dwellings. A dwelling unit may be claimed under this provision whether it is occupied or not. New customers may claim only those occupying the dwelling unit at the time of applying for water service on the form prescribed by the Director of Public Works. If the number of dwelling units served by a master meter is reduced, the customer shall notify the City of La Vernia in writing within two (2) days. In prescribing the method for claiming more than two (2) dwelling units, the Director of Public Works shall adopt methods to insure the accuracy of the claim. Any person who knowingly, recklessly, or with criminal negligence false reports the number of dwelling units served by a master meter or fails to timely notify the City of La Vernia of a reduction in the number of persons in a household shall be fined shall be fined not less than two hundred dollars (\$200.00). Customers billed from a master meter under this provision shall pay the following monthly surcharges:

| | |
|---------|--|
| \$20.00 | For the first 1,000 gallons over allocation. |
| \$30.00 | For the second 1,000 gallons over allocation. |
| \$40.00 | For the third 1,000 gallons over allocation. |
| \$50.00 | For each additional 1,000 gallons over allocation. |

Surcharges shall be cumulative.

Commercial Customers

A monthly water usage allocation shall be established by the City Administrator or Director of Public Works, or his/her assignee, for each non-residential commercial customer other than an industrial customer who uses water for processing purposes. The non-residential customer's allocation shall be approximately seventy five percent (75%) of the customer's usage for corresponding month's billing period for the previous 12 months. If the customer's billing history is shorter than 12 months, the monthly average for the period for which there is a record shall be used for any monthly period for which no history exists. The Director of Public Works shall give his/her best effort to see that notice of each non-

residential customer's allocation is mailed to such customer. If, however, a customer does not receive such notice, it shall be the customer's responsibility to contact the City of La Vernia to determine the allocation. Upon request of the customer or at the initiative of the Director of Public Works, the allocation may be reduced or increased if, (1) the designated period does not accurately reflect the customer's normal water usage, (2) one non-residential customer agrees to transfer part of its allocation to another non-residential customer, or (3) other objective evidence demonstrates that the designated allocation is inaccurate under present conditions. A customer may appeal an allocation established hereunder to the City Administrator. Non-residential commercial customers shall pay the following surcharges:

| | |
|---------|--|
| \$20.00 | For the first 1,000 gallons over allocation. |
| \$30.00 | For the second 1,000 gallons over allocation. |
| \$40.00 | For the third 1,000 gallons over allocation. |
| \$50.00 | For each additional 1,000 gallons over allocation. |

The surcharges shall be cumulative. As used herein, "block rate" means the charge to the customer per 1,000 gallons at the regular water rate schedule at the level of the customer's allocation.

Industrial Customers and Commercial Nurseries

A monthly water usage allocation shall be established by the City Administrator or Director of Public Works, or his/her assignee, for each industrial customer, which uses water for processing purposes. The industrial customer's and commercial nurseries allocation shall be approximately ninety percent (90%) of the customer's water usage baseline. Ninety (90) days after the initial imposition of the allocation for industrial customers and commercial nurseries, the industrial customer's and commercial nurseries allocation shall be further reduced to eighty five percent (85%) of the customer's water usage baseline. The industrial customer's and commercial nurseries water usage baseline will be computed on the average water usage for the 12 month period ending prior to the date of implementation of Stage 2 of the Plan. If the industrial water customer's and commercial nurseries billing history is shorter than 12 months, the monthly average for the period for which there is a record shall be used for any monthly period for which no billing history exists. The Director of Public Works shall give his/her best effort to see that notice of each industrial customer and commercial nurseries allocation is mailed to such customer. If, however, a customer does not receive such notice, it shall be the customer's

responsibility to contact the City of La Vernia to determine the allocation, and the allocation shall be fully effective notwithstanding the lack of receipt of written notice. Upon request of the customer or at the initiative of the Director of Public Works, the allocation may be reduced or increased if, (1) the designated period does not accurately reflect the customer's normal water usage because the customer had shutdown a major processing unit for repair or overhaul during the period, (2) the customer has added or is in the process of adding significant additional processing capacity, (3) the customer has shut down or significantly reduced the production of a major processing unit, (4) the customer has previously implemented significant permanent water conservation measures such that the ability to further reduce usage is limited, (5) the customer agrees to transfer part of its allocation to another industrial customer and commercial nurseries, or (6) if other objective evidence demonstrates that the designated allocation is inaccurate under present conditions. A customer may appeal an allocation established hereunder to the City Administrator. Industrial customers and commercial nurseries shall pay the following surcharges:

Customers whose allocation is 90% of their twelve month average.

| | |
|---------|--|
| \$20.00 | For the first 1,000 gallons over allocation. |
| \$30.00 | For the second 1,000 gallons over allocation. |
| \$40.00 | For the third 1,000 gallons over allocation. |
| \$50.00 | For each additional 1,000 gallons over allocation. |

The surcharges shall be cumulative. As used herein, "block rate" means the charge to the customer per 1,000 gallons at the regular water rate schedule at the level of the customer's allocation.

Section X: Enforcement

No person shall knowingly or intentionally allow the use of water from the City of La Vernia for residential, commercial, industrial, agricultural, governmental, or any other purpose in a manner contrary to any provision of this Plan, or in an amount in excess of that permitted by the drought response stage in effect at the time pursuant to action taken by the City Administrator, or his/her designee, in accordance with provisions of this Plan.

Any person who violates this plan is guilty of a misdemeanor and, upon conviction, shall be punished by a fine up to two hundred dollars (\$200.00). Each day that one or more of the provisions in the Plan is violated shall constitute a separate offense. If a person is convicted of

three or more distinct violations of this Plan, the Director of Public Works shall, upon due notice to the customer, be authorized to discontinue water service to the premises where such violations occur. Services discontinued under such circumstances shall be restored only upon payment of a reconnection charge, hereby established at fifty dollars (\$50.00), and any other costs incurred by the City of La Vernia in discontinuing service. In addition, suitable assurance must be given to the Director of Public Works that the same action shall not be repeated while the Plan is in effect. Compliance with this Plan may also be sought through injunctive relief in the District Court.

Any person including a person classified as a water customer of the City of La Vernia, in apparent control of the property where a violation occurs or originates shall be presumed to be the violator, and proof that the violation occurred on the person's property shall constitute a rebuttable presumption that the person in apparent control of the property committed the violation, but any such person shall have the right to show that he/she did not commit the violation. Parents shall be presumed to be responsible for violations of their minor children and proof that a violation, committed by a child, occurred on property within the parents' control shall constitute a rebuttable presumption that the parent committed the violation, but any such parent may be excused if he/she proves that he/she had previously directed the child not to use the water as it was in violation of this Plan and that the parent could not have reasonably known of the violation.

Any police officer, code enforcement officer, or other City of La Vernia employee designated by the Director of Public Works, may issue a citation to a person he/she reasonably believes to be in violation of this Ordinance. The citation shall be prepared in duplicate and shall contain the name and addresses of the alleged violator, if known, the offense charged, and shall direct him/her to appear in the municipal court on or before the 14th day following the date the date the citation was issued. The alleged violator shall be served a copy of the citation. Service of the citation shall be complete upon delivery of the citation to the alleged violator, to an agent or employee of a violator, or to a person over 14 years of age who is a member of the violator's immediately family or is a resident of the violators's residence. The alleged violator shall appear in municipal court to enter a plea of guilty or not guilty for the violation of this Plan. If the alleged violator fails to appear in municipal court, a warrant for his/her arrest may be issued. A summons to appear may be issued in lieu of an arrest warrant. These cases shall be expedited and given preferential setting in municipal court before all other cases.

Section XI: Variances

The City Administrator, or his/her designee, may, in writing, grant temporary variance for existing water uses prohibited under this Plan if it is determined that failure to grant such variance would cause an emergency condition adversely affecting the health, sanitation, or fire protection for the public or the person requesting such variance and if one or more of the following conditions are met:

Compliance with this Plan cannot be technically accomplished during the duration of the water supply shortage or other condition for which the Plan is in effect.

Alternative methods can be implemented which will achieve the same level of reduction in water use.

Persons requesting an exemption from the provisions of this Drought Contingency shall file a petition for variance with the City of La Vernia within five (5) days after the Plan or a particular drought response stage has been invoked. All petitions for variances shall be reviewed by the Director of Public Works, or his/her designee, and shall include the following:

Name and address of the petitioner(s).

Purpose of water use.

Specific provision(s) of the Plan from which the petitioner is requesting relief.

Detailed statement as to how the specific provision of the Plan adversely affect the petitioner or what damage or harm will occur to the petitioner or others if petitioner complies with this Ordinance.

Description of the relief requested.

Period of time for which the variance is sought.

Alternative water use restrictions or other measures the petitioner is taking or proposes to take to meet the intent of this Plan and the compliance date.

Other pertinent information.

Variances granted by the City of La Vernia shall be subject to the following conditions, unless waived or modified by the City Administrator or his/her designee:

Variances granted shall include an acceptable timetable for compliance.

Variances granted shall expire when the Plan is no longer in effect, unless the petitioner has failed to meet specified requirements.

No variance shall be retroactive or otherwise justify any violation of this Plan occurring prior to the issuance of the variance.

A RESOLUTION AUTHORIZING PARTICIPATION IN THE TEXPOOL PRIME INVESTMENT POOL AND DESIGNATING AUTHORIZED REPRESENTATIVES

WHEREAS, the City of La Vernia, Texas, ("City") is a local government of the State of Texas and is empowered to delegate to the public funds investment pools the authority to invest funds and to act as custodian of investments purchased with local investment funds; and

WHEREAS, it is in the best interest of the City to invest local funds in investments that provide for the preservation and safety of principal, liquidity, and yield consistent with the Public Funds Investment Act; and

WHEREAS, the Texas Local Government Investment Pool ("TexPool/TexPool Prime"), public funds investment pools, were created on behalf of entities whose investment objectives in order of priority are preservation and safety of principal, liquidity, and yield consistent with the Public Funds Investment Act; and

WHEREAS, TexPool requires a resolution for the city to begin participating in TexPool Prime.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF LA VERNIA, TEXAS:

- A. The Participant shall enter into a Participation Agreement to establish an account in its name in TexPool, for the purpose of transmitting local funds for investment in TexPool.
- B. That the following individuals are authorized representatives of the City and are each hereby authorized to transmit funds for investment in TexPool/TexPool Prime and are each further authorized to withdraw funds from time to time, to issue letters of instruction, and to take all other actions deemed necessary or appropriate for the investment of local funds.
 - a. _____, City Administrator
 - b. _____, Finance Administrator
 - c. _____, Mayor
- C. That _____ City Administrator, hereby has the primary responsibility for performing transactions and receiving confirmations and monthly statements under Texpool's Participation Agreement; and
- D. That this Resolution and its authorization shall continue in full force and effect until amended or revoked by the City, and until TexPool/TexPool Prime receives a copy of any such amendment or revocation.

PASSED, APPROVED and ADOPTED this 12th day of February 2026.

Martin Poore,
Mayor

ATTEST:

Madison Farrow,
City Secretary

Attachment A

RESOLUTION NO. R021226-02
RELATING TO BORDER SECURITY

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LA VERNIA, TEXAS
EXTENDING A DECLARATION OF LOCAL DISASTER; ESTABLISHING RULES
AND REGULATIONS FOR THE DURATION OF THE DISASTER; RESTRICTING
CERTAIN ACTIVITIES.**

WHEREAS, The City of La Vernia finds it in the best interest of the citizens of La Vernia that Operation Lone Star be operated for the 2026 year; and

WHEREAS, The City of La Vernia agrees to provide applicable matching funds for the said project as required by the state of Texas Office of the Governor grant application; and

WHEREAS, The City of La Vernia agrees that in the event of loss or misuse of the Office of the Governor funds, The City of La Vernia assures that the funds will be returned to the Office of the Governor in full.

WHEREAS, The City of La Vernia designates CJ Markgraf, canine officer as the grantee's authorized official. The authorized official is given the power to apply for, accept, reject, alter or terminate the grant on behalf of the applicant agency.

WHEREAS, on February _____, 2026, the Mayor of the City of La Vernia signed and published the initial Disaster Declaration; and,

WHEREAS, the original disaster declaration signed by the mayor was valid for only 7 days, and the city council now determines that the declaration should be extended; and

WHEREAS, on February 12th, 2026, this resolution was presented to the City Council and signed by the Mayor, which extended the referenced disaster declaration to _____; and

WHEREAS, the City Council feels that it may be in the best interest of the city to renew the disaster declaration once more by Resolution.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF LA VERNIA:

Section 1. The City of La Vernia approves submission of the grant application for Operation Lone Star to the Office of the Governor. Passed and Approved this 12th Day of February, 2026.

Section 2. The recitals contained in the preamble hereof are hereby found to be true, and such recitals are hereby made a part of this Resolution for all purposes and are adopted as a part of the judgment and findings of the City Council.

Section 3. That the local state of disaster declaration enacted by Mayor Marin Poore of the City of La Vernia pursuant to §418.108(a) of the Texas Government Code is hereby renewed and extended until _____ with the consent of the La Vernia City Council pursuant to §418.108(b) of the Government Code, including all regulations attached hereto as Exhibit A.

Section 4. Pursuant to §418.108(c) of the Government Code, this declaration of a local state of disaster shall be given prompt and general publicity and shall be filed promptly with the City Secretary.

Section 5. All resolutions or parts thereof, which are in conflict or inconsistent with any provision of this Resolution are hereby repealed to the extent of such conflict, and the provisions of this Resolution shall be and remain controlling as to the matters herein.

Section 6. This Resolution shall be construed and enforced in accordance with the laws of the State of Texas and the United States of America.

Section 7. If any provision of this Resolution or the application thereof to any person or circumstance shall be held to be invalid, the remainder of this Resolution and the application of

such provision to other persons and circumstances shall nevertheless be valid, and the City Council hereby declares that this Resolution would have been enacted without such invalid provision.

Section 8. It is officially found, determined, and declared that the meeting at which this Resolution is adopted was open to the public and public notice of the time, place, and subject matter of the public business to be considered at such meeting, including this Resolution, was given, all as required by Chapter 551, Texas Government Code, as amended.

Section 9. This Resolution shall be in force and effect from and after its final passage.

PASSED, ADOPTED, and APPROVED the 12th day of February 2026.

Grant Number: 5795001

Martin Poore, Mayor

ATTEST:

Madison Farrow, City Secretary

CITY OF LA VERNIA
DECLARATION OF LOCAL DISASTER:
RELATING TO BORDER SECURITY

WHEREAS, pursuant to Texas Government Code Section 418.108, the mayor of a municipality may declare a local state of disaster; and

WHEREAS, Texas has a surge of individuals unlawfully crossing the Texas–Mexico border; and

WHEREAS, measures must be taken as this is an ongoing and imminent threat of disaster for a number of Texas Counties including Wilson County and for all state agencies affected by this disaster; and

WHEREAS, on May 31, 2021, the Governor of the state of Texas Greg Abbott approved a Border Security disaster, and renewed the Border Security disaster on January 17, 2026; and

WHEREAS, the City Council of the City of La Vernia feels that it is in the best interest of the city and its residents to declare this local Declaration of Disaster;

NOW, THEREFORE, A LOCAL DISASTER DECLARATION IS HEREBY DECLARED BY THE MAYOR OF THE CITY OF LA VERNIA: pursuant to the authority granted in the Texas Disaster Act of Chapter 418 Texas Government Code, the following regulations shall take effect immediately upon issuance of this Order and shall remain in effect until the state of disaster is terminated or extended:

1. Pursuant to §418.108(b) of the Government Code, the state of disaster Declaration shall continue for a period of not more than seven days from the date of this declaration unless continued or renewed by the City Council.
2. Pursuant to §418.108(c) of the Government Code, this declaration of a local state of disaster and public health emergency shall be given prompt and general publicity and shall be filed promptly with the City Secretary.
3. The City Secretary is directed to give prompt and general publicity of the issuance of this DECLARATION and place same before the City Council for consideration for continuation at its next regular meeting.
4. This proclamation shall take effect immediately from and after its issuance.

5. As Mayor, I further reserve all other authority and powers conferred by state law to respond as necessary to this situation.

ORDERED this _____ day of _____ 20____

MAYOR MARTIN POORE
City of La Vernia, Texas

MEMORANDUM OF AGREEMENT

287(g) Task Force Model

This Memorandum of Agreement (MOA) constitutes an agreement between United States Immigration and Customs Enforcement (ICE), a component of the Department of Homeland Security (DHS), and the La Vernia Police Department, Texas, pursuant to which ICE delegates to nominated, trained, and certified officers or employees of the La Vernia Police Department, Texas (hereinafter interchangeably referred to as "Law Enforcement Agency" (LEA)), the authority to perform certain immigration enforcement functions as specified herein. The LEA represents La Vernia Police Department, Texas in the implementation and administration of this MOA. The LEA and ICE enter into this MOA in good faith and agree to abide by the terms and conditions contained herein. The ICE and LEA points of contact for purposes of this MOA are identified in Appendix A.

I. PURPOSE

The purpose of this MOA is to set forth the terms and conditions pursuant to which selected LEA personnel (participating LEA personnel) will be nominated, trained, and thereafter be approved by ICE to perform certain functions of an immigration officer under the direction and supervision of ICE within the LEA's jurisdiction. This MOA sets forth the scope of the immigration officer functions that DHS is authorizing the participating LEA personnel to perform. Nothing contained herein shall otherwise limit the jurisdiction and powers normally possessed by participating LEA personnel as members of the LEA. However, the exercise of the immigration enforcement authority granted under this MOA to participating LEA personnel shall occur only as provided in this MOA. This MOA also describes the complaint procedures available to members of the public regarding immigration enforcement actions taken pursuant to this agreement by participating LEA personnel.

II. AUTHORITY

Section 287(g) of the Immigration and Nationality Act (INA), codified at 8 U.S.C. § 1357(g), as amended by the Homeland Security Act of 2002, Public Law 107-296, authorizes the Secretary of Homeland Security, or her designee, to enter into written agreements with a State or any political subdivision of a State so that qualified officers and employees can perform certain functions of an immigration officer. This MOA constitutes such a written agreement.

III. POLICY

This MOA sets forth the scope of the immigration officer functions that DHS is authorizing the participating LEA personnel to perform. It sets forth with specificity the duration of the authority conveyed and the specific lines of authority, including the requirement that participating LEA personnel be subject to ICE direction and supervision while performing delegated immigration officer functions pursuant to this MOA. For the purposes of this MOA, ICE officers will provide direction and supervision for participating LEA personnel only as to immigration enforcement functions as authorized in this MOA. The LEA retains supervision of all other aspects of the employment and performance of duties of participating LEA personnel.

IV. TRAINING AND ASSIGNMENTS

Before participating LEA personnel receive authorization to perform immigration officer functions granted under this MOA, they must successfully complete mandatory training on relevant administrative, legal, and operational issues tailored to the immigration enforcement functions to be performed as provided by ICE instructors and thereafter pass examinations equivalent to those given to ICE officers. The mandatory training may be made available to the LEA in both in-person and online, recorded or virtual-meeting formats, as determined by ICE. Only participating LEA personnel who are nominated, trained, certified, and authorized, as set out herein, have authority pursuant to this MOA to conduct the delegated immigration officer functions, under ICE direction and supervision, enumerated in this MOA.

Upon the LEA's agreement, participating LEA personnel performing immigration-related duties pursuant to this MOA will be assigned to various units, teams, or task forces designated by ICE.

V. DESIGNATION OF AUTHORIZED FUNCTIONS

For the purposes of this MOA, participating LEA personnel are authorized to perform the following functions pursuant to the stated authorities, subject to the limitations contained in this MOA:

- The power and authority to interrogate any alien or person believed to be an alien as to his right to be or remain in the United States (INA § 287(a)(1) and 8 C.F.R. § 287.5(a)(1)) and to process for immigration violations those individuals who have been arrested for State or Federal criminal offenses.
- The power and authority to arrest without a warrant any alien entering or attempting to unlawfully enter the United States in the officer's presence or view, or any alien in the United States, if the officer has reason to believe the alien to be arrested is in the United States in violation of law and is likely to escape before a warrant can be obtained. INA § 287(a)(2) and 8 C.F.R. § 287.5(c)(1). Subsequent to such arrest, the arresting officer must take the alien without unnecessary delay for examination before an immigration officer having authority to examine aliens as to their right to enter or remain in the United States.
- The power to arrest without warrant for felonies which have been committed and which are cognizable under any law of the United States regulating the admission, exclusion, expulsion, or removal of aliens, if the officer has reason to believe the alien to be arrested is in the United States in violation of law and is likely to escape before a warrant can be obtained. INA § 287(a)(4) and 8 C.F.R. § 287.5(c)(2).
- The power to serve and execute warrants of arrest for immigration violations under INA § 287(a) and 8 C.F.R. § 287.5(e)(3).
- The power and authority to administer oaths and to take and consider evidence (INA § 287(b) and 8 C.F.R. § 287.5(a)(2)) to complete required alien processing to include fingerprinting,

photographing, and interviewing, as well as the preparation of affidavits and the taking of sworn statements for ICE supervisory review.

- The power and authority to prepare charging documents (INA § 239, 8 C.F.R. § 239.1; INA § 238, 8 C.F.R. § 238.1; INA § 241(a)(5), 8 C.F.R. § 241.8; INA § 235(b)(1), 8 C.F.R. § 235.3) including the preparation of the Notice to Appear (NTA) or other charging document, as appropriate, for the signature of an ICE officer for aliens in categories established by ICE supervisors.
- The power and authority to issue immigration detainers (8 C.F.R. § 287.7) and I-213, Record of Deportable/Inadmissible Alien, for aliens in categories established by ICE supervisors.
- The power and authority to take and maintain custody of aliens arrested by ICE, or another State or local law enforcement agency on behalf of ICE. (8 C.F.R. § 287.5(c)(6))
- The power and authority to take and maintain custody of aliens arrested pursuant to the immigration laws and transport (8 C.F.R. § 287.5(c)(6)) such aliens to ICE-approved detention facilities.

VI. RESOLUTION OF LOCAL CHARGES

The LEA is expected to pursue to completion prosecution of any state or local charges that caused the alien to be taken into custody. ICE may assume custody of aliens who have been convicted of a state or local offense only after such aliens have concluded service of any sentence of incarceration. The ICE Enforcement and Removal Operations Field Office Director or designee shall assess on a case-by-case basis the appropriate actions for aliens who do not meet the above criteria based on special interests or other circumstances after processing by the LEA.

After notification to and coordination with the ICE supervisor, the alien whom participating LEA personnel have determined to be removable will be arrested on behalf of ICE by participating LEA personnel and be transported by the LEA on the same day to the relevant ICE detention office or facility.

VII. NOMINATION OF PERSONNEL

The chief officer of the LEA will nominate candidates for initial training and certification under this MOA. For each candidate, ICE may request any information necessary for a background check and to evaluate a candidate's suitability to participate in the enforcement of immigration authorities under this MOA. All candidates must be United States citizens. All candidates must have at least two years of LEA work experience. All candidates must be approved by ICE and must be able to qualify for appropriate federal security clearances and access to appropriate DHS and ICE databases/systems and associated applications.

Should a candidate not be approved, a substitute candidate may be submitted if time permits such substitution to occur without delaying the start of training. Any subsequent expansion in the number of participating LEA personnel or scheduling of additional training classes may be based

on an oral agreement of the parties but will be subject to all the requirements of this MOA.

VIII. TRAINING OF PERSONNEL

ICE will provide participating LEA personnel with the mandatory training tailored to the immigration functions to be performed. The mandatory training may be made available to the LEA in both in-person and online, recorded or virtual-meeting formats, as determined by ICE.

Training will include, among other things: (i) discussion of the terms and limitations of this MOA; (ii) the scope of immigration officer authority; (iii) relevant immigration law; (iv) the ICE Use of Force Policy; (v) civil rights laws; (vi) the detention of aliens; (vii) public outreach and complaint procedures; (viii) liability issues; (ix) cross-cultural issues; and (x) the obligations under federal law, including applicable treaties or international agreements, to make proper notification upon the arrest or detention of a foreign national.

Approximately one year after the participating LEA personnel are trained and certified, ICE may provide additional updated training on relevant administrative, legal, and operational issues related to the performance of immigration officer functions, unless either party terminates this MOA pursuant to Section XVIII below. Local training on relevant issues will be provided on an ongoing basis by ICE supervisors or a designated team leader.

IX. CERTIFICATION AND AUTHORIZATION

ICE will certify in writing the names of those LEA personnel who successfully complete training and pass all required testing. Upon certification, ICE will provide the participating LEA personnel with a signed authorization to perform specified functions of an immigration officer for an initial period of two years from the date of the authorization. ICE will also provide a copy of the authorization to the LEA. The ICE supervisory officer, or designated team leader, will evaluate the activities of all personnel certified under this MOA.

Authorization of participating LEA personnel to act pursuant to this MOA may be revoked at any time and for any reason by ICE or the LEA. Such revocation will require notification to the other party to this MOA within 48 hours. The chief officer of the LEA and ICE will be responsible for notification of the appropriate personnel in their respective agencies. The termination of this MOA, pursuant to Section XVIII below, shall constitute revocation of all immigration enforcement authorizations delegated herein.

X. COSTS AND EXPENDITURES

Participating LEA personnel will carry out designated functions at the LEA's expense, including salaries and benefits, local transportation, and official issue material. Whether or not the LEA receives financial reimbursement for such costs through a federal grant or other funding mechanism is not material to this MOA.

ICE is responsible for the installation and maintenance of the Information Technology (IT) infrastructure. The use of the IT infrastructure and the DHS/ICE IT security policies are

defined in the Interconnection Security Agreement (ISA). The ISA is the agreement between ICE's Chief Information Security Officer and the LEA's Designated Accreditation Authority. The LEA agrees that each of its sites using an ICE-provided network access or equipment will sign the ISA, which defines the DHS ICE 4300A Sensitive System Policy and Rules of Behavior for each user granted access to the DHS network and software applications. Failure to adhere to the terms of the ISA could result in the loss of all user privileges.

The LEA is responsible for personnel expenses, including, but not limited to, salaries and benefits, local transportation, and official issue material used in the execution of the LEA's mission. ICE will provide instructors and training materials. The LEA is responsible for the salaries and benefits, including any overtime, of all its personnel being trained or performing duties under this MOA and of those personnel performing the regular functions of the participating LEA personnel while they are receiving training. ICE is responsible for the costs of the LEA personnel's travel expenses while in a training status, as authorized by the Federal Travel Regulation and the ICE Travel Handbook. These expenses include housing, per diem and all transportation costs associated with getting to and from training. ICE is responsible for the salaries and benefits of all ICE personnel, including instructors and supervisors.

The LEA is responsible for providing all administrative supplies (e.g. paper, printer toner) necessary for normal office operations. The LEA is also responsible for providing the necessary security equipment, such as handcuffs, leg restraints, etc.

XI. ICE SUPERVISION

Immigration enforcement activities conducted by participating LEA personnel will be supervised and directed by ICE. Participating LEA personnel are not authorized to perform immigration officer functions except when working under the supervision or direction of ICE.

When operating in the field, participating LEA personnel shall contact an ICE supervisor at the time of exercising the authority in this MOA, or as soon as is practicable thereafter, for guidance. The actions of participating LEA personnel will be reviewed by the ICE supervisory officers on an ongoing basis to ensure compliance with the requirements of the immigration laws and procedures and to assess the need for additional training or guidance for that specific individual.

For the purposes of this MOA, ICE officers will provide supervision of participating LEA personnel only as to immigration enforcement functions. The LEA retains supervision of all other aspects of the employment of and performance of duties by participating LEA personnel.

In the absence of a written agreement to the contrary, the policies and procedures to be utilized by the participating LEA personnel in exercising these authorities shall be DHS and ICE policies and procedures, including the ICE Use of Force Policy. However, when engaged in immigration enforcement activities, no participating LEA personnel will be expected or required to violate or otherwise fail to maintain the LEA's rules, standards, or policies, or be required to fail to abide by restrictions or limitations as may otherwise be imposed by law unless doing so would violate

federal law.

If a conflict arises between an order or direction of an ICE supervisory officer and LEA rules, standards, or policies, the conflict shall be promptly reported to ICE, and the chief officer of the LEA, or designee, when circumstances safely allow the concern to be raised. ICE and the chief officer of the LEA shall attempt to resolve the conflict.

Whenever possible, the LEA will deconflict all addresses, telephone numbers, and known or suspected identities of violators of the INA with ICE's Homeland Security Investigations or ICE's Enforcement and Removal Operations prior to taking any enforcement action. This deconfliction will, at a minimum include wants/warrants, criminal history, and a person's address, and vehicle check through TECS II or any successor system.

LEA participating personnel authorized pursuant to this MOA may be assigned and/or co-located with ICE as task force officers to assist ICE with criminal investigations.

XII. REPORTING REQUIREMENTS

The LEA will be responsible for tracking and maintaining accurate data and statistical information for their 287(g) program, including any specific tracking data requested by ICE. Upon ICE's request, such data and information shall be provided to ICE for comparison and verification with ICE's own data and statistical information, as well as for ICE's statistical reporting requirements and to assess the progress and success of the LEA's 287(g) program.

XIII. RELEASE OF INFORMATION TO THIRD PARTIES

The LEA may, at its discretion, communicate the substance of this agreement to the media and other parties expressing an interest in the law enforcement activities to be engaged in under this MOA. It is the practice of ICE to provide a copy of this MOA, only after it has been signed, to requesting media outlets; the LEA is authorized to do the same.

The LEA hereby agrees to coordinate with ICE prior to releasing any information relating to, or exchanged under, this MOA. For releases of information to the media, the LEA must coordinate in advance of release with the ICE Office of Public Affairs, which will consult with ICE Privacy Office for approval prior to any release. The points of contact for ICE and the LEA for this purpose are identified in Appendix C. For releases of information to all other parties, the LEA must coordinate in advance of release with the FOD or the FOD's representative.

Information obtained or developed as a result of this MOA, including any documents created by the LEA that contain information developed or obtained as a result of this MOA, is under the control of ICE and shall not be disclosed unless: 1) permitted by applicable laws, regulations, or executive orders; and 2) the LEA has coordinated in advance of release with (a) the ICE Office of Public Affairs, which will consult the ICE Privacy Office for approval, prior to any release to the media, or (b) an ICE officer prior to releases to all other parties. LEA questions regarding the

applicability of this section to requests for release of information shall be directed to an ICE officer.

Nothing herein limits LEA's compliance with state public records laws regarding those records that are solely state records and not ICE records.

The points of contact for ICE and the LEA for the above purposes are identified in Appendix C.

XIV. LIABILITY AND RESPONSIBILITY

Except as otherwise noted in this MOA or allowed by federal law, and to the extent required by 8 U.S.C. § 1357(g)(7) and (8), the LEA will be responsible and bear the costs of participating LEA personnel regarding their property or personal expenses incurred by reason of death, injury, or incidents giving rise to liability.

Participating LEA personnel will be treated as Federal employees for purposes of the Federal Tort Claims Act, 28 U.S.C. § 1346(b)(1), 2671-2680, and worker's compensation claims, 5 U.S.C. § 8101 et seq., when performing a function on behalf of ICE as authorized by this MOA. *See* 8 U.S.C. § 1357(g)(7); 28 U.S.C. § 2671. In addition, it is the understanding of the parties to this MOA that participating LEA personnel performing a function on behalf of ICE authorized by this MOA will be considered acting under color of federal authority for purposes of determining liability and immunity from suit under federal or state law. *See* 8 U.S.C. § 1357(g)(8).

Participating LEA personnel named as personal-capacity defendants in litigation arising from activities carried out under this MOA may request representation by the U.S. Department of Justice. *See* 28 C.F.R. § 50.15. Absent exceptional circumstances, such requests must be made in writing. LEA personnel who wish to submit a request for representation shall notify the local ICE Office of the Principal Legal Advisor (OPLA) field location at OPLA-DCLD-TortClaims@ice.dhs.gov. ICE OPLA, through its headquarters, will assist LEA personnel with the request for representation, including the appropriate forms and instructions. Unless OPLA concludes that representation clearly is unwarranted, it will forward the request for representation, any supporting documentation, and an advisory statement opining whether: 1) the requesting individual was acting within the scope of his/her authority under 8 U.S.C. § 1357(g) and this MOA; and, 2) such representation would be in the interest of the United States, to the Director of the Constitutional and Specialized Tort Litigation Section, Civil Division, Department of Justice (DOJ). Representation is granted at the discretion of DOJ; it is not an entitlement. *See* 28 C.F.R. § 50.15.

The LEA agrees to cooperate with any federal investigation related to this MOA to the full extent of its available powers, including providing access to appropriate databases, personnel, individuals in custody and documents. Failure to do so may result in the termination of this MOA. Failure of any participating LEA employee to cooperate in any federal investigation related to this MOA may result in revocation of such individual's authority provided under this MOA. The LEA agrees to cooperate with federal personnel conducting reviews to ensure compliance with the terms of this MOA and to provide access to appropriate databases, personnel, and documents necessary to complete such compliance review. It is understood that information provided by any LEA personnel under threat of disciplinary action in an administrative investigation cannot be

used against that individual in subsequent criminal proceedings, consistent with *Garrity v. New Jersey*, 385 U.S. 493 (1967), and its progeny.

As the activities of participating LEA personnel under this MOA derive from federal authority, the participating LEA personnel will comply with federal standards relating to the Supreme Court's decision in *Giglio v. United States*, 405 U.S. 150 (1972), and its progeny, which govern the disclosure of potential impeachment information about possible witnesses or affiants in a criminal case or investigation.

The LEA and ICE are each responsible for compliance with the Privacy Act of 1974, 5 U.S.C. § 552a, DHS Privacy Act regulations, 6 C.F.R. §§ 5.20-5.36, as applicable, and related system of records notices regarding data collection and use of information under this MOA.

XV. COMPLAINT PROCEDURES

The complaint reporting and resolution procedure for allegations of misconduct by participating LEA personnel, regarding activities undertaken under the authority of this MOA, is included at Appendix B.

XVI. CIVIL RIGHTS STANDARDS

Participating LEA personnel who perform certain federal immigration enforcement functions are bound by all applicable federal civil rights statutes and regulations.

Participating LEA personnel will provide an opportunity for subjects with limited English language proficiency to request an interpreter. Qualified foreign language interpreters will be provided by the LEA as needed.

XVII. MODIFICATION OF THIS MOA

Modifications of this MOA must be proposed in writing and approved by the signatories.

XVIII. EFFECTIVE DATE, SUSPENSION, AND TERMINATION OF THIS MOA

This MOA becomes effective upon signature of both parties and will remain in effect until either party terminates or suspends the MOA. Termination by the LEA shall be provided, in writing, to the local Field Office.

In instances where serious misconduct or violations of the terms of the MOA come to the attention of ICE, the ICE Director may, upon recommendation of the Executive Associate Director for Enforcement and Removal Operations, elect to immediately suspend the MOA pending investigation of the misconduct and/or violations.

Notice of the suspension will be provided to the LEA, and the notice will include, at a minimum, (1) an overview of the reason(s) that ICE is suspending the 287(g) agreement, (2) the length of the temporary suspension, and (3) how the LEA can provide ICE with information regarding the alleged

misconduct and/or violations, as well as any corrective measures it has undertaken.

ICE shall provide the LEA with a reasonable opportunity to respond to the alleged misconduct and/or violations and to take actions to implement corrective measures (e.g., replace the officer(s) who are the focus of the allegations). ICE will provide the LEA timely notice of a suspension being extended or vacated.

If the LEA is working to take corrective measures, ICE will generally not terminate an agreement. The termination of an agreement is generally reserved for instances involving problems that are unresolvable and detrimental to the 287(g) Program.

If ICE decides to move from suspension to termination, ICE will provide the LEA a 90-day notice in advance of the partnership being terminated. The notice will include, at a minimum: (1) An overview of the reason(s) that ICE seeks to terminate the 287(g) agreement; (2) All available data on the total number of aliens identified under the 287(g) agreement; and (3) Examples of egregious criminal aliens identified under the 287(g) agreement. ICE's decision to terminate a MOA will be published on ICE's website 90 days in advance of the MOA's termination.

This MOA does not, is not intended to, shall not be construed to, and may not be relied upon to create any rights, substantive or procedural, enforceable at law by any person in any matter, civil or criminal.

By signing this MOA, each party represents it is fully authorized to enter into this MOA, accepts the terms, responsibilities, obligations, and limitations of this MOA, and agrees to be bound thereto to the fullest extent allowed by law.

For the LEA:

Date: _____

Signature: _____

Name: Donald Keil

Title: Chief of Police

Agency: La Vernia Police Department, Texas

For ICE:

Date: _____

Signature: _____

Name: _____

Title: Deputy Director

Agency: U.S. Immigration and Customs Enforcement

Department of Homeland Security

APPENDIX A

POINTS OF CONTACT

The ICE and LEA points of contact for purposes of implementation of this MOA are:

For ICE: Department of Homeland Security
Immigration and Customs Enforcement
Enforcement and Removal Operations
Assistant Director for Enforcement
Washington DC

For the LEA: Donald Keil
Chief of Police
(830)779-4541
4061 County Rd 342, La Vernia, TX 78121
dkeil@lavernia-tx.gov

APPENDIX B

COMPLAINT PROCEDURE

This MOA is an agreement between ICE and the La Vernia Police Department, Texas, hereinafter referred to as the “Law Enforcement Agency” (LEA), in which selected LEA personnel are authorized to perform immigration enforcement duties in specific situations under federal authority. As such, the training, supervision, and performance of participating LEA personnel pursuant to the MOA, as well as the protections for individuals’ civil and constitutional rights, are to be monitored. Part of that monitoring will be accomplished through these complaint reporting and resolution procedures, which the parties to the MOA have agreed to follow.

If any participating LEA personnel are the subject of a complaint or allegation involving the violation of the terms of this MOA the LEA shall, to the extent allowed by state law, make timely notification to ICE.

Further, if the LEA is aware of a complaint or allegation of any sort that may result in that individual receiving professional discipline or becoming the subject of a criminal investigation or civil lawsuit, the LEA shall remove the designated LEA personnel from the program, until such time that the LEA has adjudicated the allegation.

The LEA will handle complaints filed against LEA personnel who are not designated and certified pursuant to this MOA but are acting in immigration functions in violation of this MOA. Any such complaints regarding non-designated LEA personnel acting in immigration functions must be forwarded to the ICE Office of Professional Responsibility (OPR) at ICEOPRIntake@ice.dhs.gov.

1. Complaint Reporting Procedures

Complaint reporting procedures shall be disseminated as appropriate by the LEA within facilities under its jurisdiction (in English and other languages as appropriate) in order to ensure that individuals are aware of the availability of such procedures. Complaints will be accepted from any source (e.g., ICE, LEA, participating LEA personnel, inmates, and the public).

Complaints may be reported to federal authorities as follows:

- A. Telephonically to the ICE OPR at the toll-free number 1-833-4ICE-OPR; or
- B. Via email at ICEOPRIntake@ice.dhs.gov.

Complaints may also be referred to and accepted by any of the following LEA entities:

- A. The LEA Internal Affairs Division; or
- B. The supervisor of any participating LEA personnel.

2. Review of Complaints

All complaints (written or oral) reported to the LEA directly, which involve activities connected to immigration enforcement activities authorized under this MOA, will be reported to the ICE OPR. The ICE OPR will verify participating personnel status under the MOA with the assistance of ICE. Complaints received by any ICE entity will be reported directly to the ICE OPR as per existing ICE policies and procedures.

In all instances, the ICE OPR, as appropriate, will make an initial determination regarding DHS investigative jurisdiction and refer the complaint to the appropriate office for action as soon as possible, given the nature of the complaint.

Complaints reported directly to the ICE OPR will be shared with the LEA's Internal Affairs Division when the complaint involves LEA personnel. Both offices will then coordinate appropriate investigative jurisdiction, which may include initiation of a joint investigation to resolve the issue(s).

3. Complaint Resolution Procedures

Upon receipt of any complaint the ICE OPR will undertake a complete review of each complaint in accordance with existing ICE allegation criteria and reporting requirements. As stated above the ICE OPR will adhere to existing ICE reporting requirements as they relate to the DHS OIG and/or another legally required entity. Complaints will be resolved using the existing procedures, supplemented as follows:

A. Referral of Complaints to LEA Internal Affairs Division.

The ICE OPR will refer complaints, as appropriate, involving LEA personnel to the LEA's Internal Affairs Division for resolution. The Internal Affairs Division Commander will inform ICE OPR of the disposition and resolution of any complaints referred by ICE OPR.

B. Interim Action Pending Complaint Resolution

Whenever any participating LEA personnel are under investigation and subject to interrogation by the LEA for any reason that could lead to disciplinary action, demotion, or dismissal, the policy requirements of the LEA shall be honored. If appropriate, an individual may be removed from participation in the activities covered under the MOA pending resolution of an inquiry.

C. Time Parameters for Resolution of Complaints

It is expected that any complaint received will be resolved within 90 days. However, this will depend upon the nature and complexity of the substance of the complaint itself.

D. Notification of Resolution of a Complaint

ICE OPR will coordinate with the LEA's Internal Affairs Division to ensure notification as appropriate to the subject(s) of a complaint regarding the resolution of the complaint.

APPENDIX C

PUBLIC INFORMATION POINTS OF CONTACT

Pursuant to Section XIII of this MOA, the signatories agree to coordinate any release of information to the media regarding actions taken under this MOA. The points of contact for coordinating such activities are:

For the LEA:

Donald Keil

Chief of Police

(830) 779-4541

4061 County Rd 342, La Vernia, TX

dkeil@lavernia-tx.gov

For ICE:

Department of Homeland Security
Immigration and Customs Enforcement
Office of Public Affairs

MEMORANDUM OF UNDERSTANDING

Between the Wilson County Veterans Services Office and the City of La Vernia / La Vernia Police Department

I. PURPOSE

This Memorandum of Understanding (MOU) establishes a cooperative agreement between the Wilson County Veterans Services Office (WCVSO) and the City of La Vernia, including the La Vernia Police Department (LVPD), to allow the Veterans Services Office to provide confidential veteran services within a designated facility provided by the City of La Vernia/LVPD, ensuring complete privacy and confidentiality for veterans and their family members.

II. SCOPE OF SERVICES

The Wilson County Veterans Services Office shall provide veteran benefits counseling, claims assistance, referrals to healthcare, mental health, housing, employment, and social services, crisis support, and outreach services. All services shall be conducted in a manner that ensures privacy, confidentiality, and dignity.

III. FACILITY USE & PRIVACY REQUIREMENTS

The City of La Vernia/LVPD shall provide access to a private room or office space for services. The space shall allow for one-on-one confidential consultations, be free from audio or visual monitoring, prevent conversations from being overheard, and remain inaccessible to the public during consultations. LVPD will also provide and activate a white noise machine to ensure the privacy of clients during appointments. LVPD use will take precedence for police business and will at its earliest as possible notify the Veteran Service Office. If this situation were to arise the veteran service office will find alternative location to offer services in the time being. No law enforcement personnel shall be present unless requested by the veteran or required by law. The Wilson County Veterans will have access to the office on Thursdays from 8AM – 4PM or other prearranged appointments with LVPD during working hours to conduct business as necessary. Building facilities will not be accessible past the lobby entrance for use of bathroom and or other uses per security protocols.

IV. CONFIDENTIALITY

All veteran information shall be handled in accordance with federal and state privacy laws, VA confidentiality requirements, and applicable HIPAA standards. The City of La Vernia and LVPD shall not access or retain any veteran records.

V. ROLES & RESPONSIBILITIES

The Veterans Services Office shall provide accredited staff, manage appointments, and secure all records. The City of La Vernia/LVPD shall provide access to the designated facility and ensure privacy and safety standards are met.

VI. LIABILITY

Each party shall be responsible for the acts and omissions of its own employees. This MOU does not create a partnership or joint venture.

VII. TERM & TERMINATION

This MOU shall be effective upon signature and remain in effect for one year with automatic renewal unless terminated by agreement. Either party may terminate this agreement upon 10 days written notice to the other party or by mutual agreement. The Wilson County Veterans Services shall have 30 days to vacate the facility upon termination.

VIII. NON-FINANCIAL AGREEMENT

This MOU does not create any financial obligation between the parties.

IX. AMENDMENTS

This MOU may be amended only by written agreement signed by all parties.

SIGNATURES

Wilson County Veterans Services Office

Name: _____

Title: _____

Signature: _____

Date: _____

City of La Vernia

Name: _____

Title: _____

Signature: _____

Date: _____

La Vernia Police Department

Name: _____

Title: _____

Signature: _____

Date: _____